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STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1989

DIVISION OF TAXATION
50 BARRACK STREET
TRENTON, NEW JERSEY 08646

STATE OF NEW JERSEY

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Trenton, New Jersey 08646

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Sea Girt, N.J. 08750

Cherry Hill Branch Office
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Cherry Hill, N.J. 08002

Randolph Branch Office
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Northfield Branch Office
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Northfield, N.J. 08225

Hamilton Branch Office
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Trenton, N.J. 08619

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

Feather O'Connor, *State Treasurer*

DIVISION OF TAXATION

John R. Baldwin, *Director*

Richard L. Fair, *Assistant Director*

Richard D. Gardiner, *Assistant Director*

January 22, 1990

The Honorable James J. Florio
Governor, State of New Jersey
and the Legislature of the
State of New Jersey

Dear Governor Florio and Legislators:

In compliance with the provisions of R.S. 54:1-13, I am pleased to submit the 1989 Annual Report of the Division of Taxation, Department of the Treasury, covering activities of the Division for the State fiscal year ending June 30, 1989.

Tax collections for the year totaled \$9.8 billion, an increase of \$624 million over the prior year. This represents a nominal growth of 6.89% but also contains signs of slowing economic growth. The Sales and Use Tax, our single largest revenue source, generated \$3.1 billion, an increase of less than 1% over the prior year. This small growth reflects the consumer's changing buying patterns away from steadily increasing durable purchases of past years to nondurable sales such as clothing, food products and other necessities that are tax exempt. It also reflects a leveling off of the state's economic growth away from the rapid expansion that we have seen in the past.

Fiscal Year 1989 was highlighted by the successful resolution of the United States Supreme Court case concerning the State disallowance of the deduction for corporation windfall profits tax, the opening of an out-of-state audit office in Texas, and the creation of the Office of Inspection.

The report contains detailed descriptions and data for each of the taxes administered by the Division, County and State Abstract of Ratables tables, and the State School Aid Table of Equalized Valuations. In addition, the report includes discussion of the Division's organization and activities, tables of the distribution of State-collected taxes to local governments, and summaries of legislation and court decisions enacted or effective during the fiscal year.

I trust that this report will provide all taxpayers with a better understanding of the operation of the Division and of our continuing efforts to ensure fair and efficient administration of the tax laws.

Respectfully submitted,

John R. Baldwin
Director

HIGHLIGHTS OF FISCAL YEAR 1989

The key event in the year was the sharp slowdown in economic growth and the corresponding slump in major revenue sources. The Sales Tax collections were exceptionally hard hit, finishing with a growth rate (under 1 percent) that was substantially lower than that for any of the past ten years. Corporation Business Taxes which had been expected to be bolstered by the base broadening effects of the Tax Reform Act of 1986 barely grew at all. The Gross Income Tax, while growing over 13 percent for the year, showed disturbing weakness at the end of the fiscal year as employment growth steadily declined.

The softening economy and slowing growth in tax revenue underscore the importance of the many innovations the Division has introduced into its tax administration process over the past few years. Fiscal 1989 continued our move toward more effective tax administration with several new initiatives.

CORPORATION WINDFALL PROFITS TAX CASE

The U.S. Supreme Court upheld a New Jersey tax that 13 major oil companies had argued discriminated against them and violated interstate commerce laws. In an 8-0 vote, the court said on April 3, 1989 that New Jersey officials may refuse to allow State tax deductions for what the oil companies pay in Federal windfall profits taxes.

The ruling ends years of litigation involving Amerada Hess and 12 other companies. The money had been anticipated in the State budget for the past two years.

Oil companies doing business in New Jersey were subject to the Federal windfall profits tax on their crude oil production, which did not occur in New Jersey. They each sought a deduction for the Federal tax in calculating "entire net income" on their 1980 and 1981 New Jersey business corporation tax returns. The Director of the New Jersey Division of Taxation assessed deficiencies on the grounds that the "add-back" provision of the Corporation Business Tax Act law prohibited corporations from deducting a Federal tax that is "on or measured by profits or income."

Total additional tax collections resulting from the assessments against oil companies as of the end of the fiscal year has totaled approximately \$120.2 million.

AUDIT OFFICE IN TEXAS

New Jersey's Division of Taxation has opened a new tax office in Dallas, Texas. The office marks the Division's third out-of-State audit office and the first in the Southwest.

The Division opened its first out-of-State audit office in Des Plaines, Illinois, a suburb of Chicago, in September 1985. At that time, New Jersey joined 20 other states with tax auditors stationed outside their home State and one of 17 maintaining offices and/or operations based in the Chicago area. In November 1986, the Division opened a Los Angeles office at Anaheim, California.

In establishing the three offices, the Division has two objectives: Equal application of the law to all taxpayers with the elimination of the "out-of-State" advantage and increased revenue. The auditors' goal is to make sure that New Jersey gets its fair share of sales taxes, business taxes and other levies.

The money spent to have out-of-State offices is worthwhile because of the high return on each dollar. Since their openings, New Jersey's Chicago office has netted nearly \$10 million: \$7.2 million in tax, \$2.6 million in interest and nearly \$85,000 in penalty. Anaheim has collected about \$6.1 million: \$4 million in tax, \$2.1 million in interest, and \$34,416 in penalty.

OFFICE OF INSPECTION FORMED

The Office of Inspection was created effective November 21, 1988 as an independent function within the Director's office which provides a comprehensive oversight function. The responsibilities of the Office of Inspection include providing security and integrity in the operation of the tax administrative process through the Internal Security investigative and training programs, as well as reviewing the efficiency and effectiveness of Division operations through the Internal Audit programs.

The Division's role in administering a voluntary tax system to fund essential state services demands the utmost sensitivity. There is a public trust involved that mandates the highest standards of integrity and assurances that the tax administration system is both efficient and honest. The benefits in creating this important oversight function are significant both internally to the Division and externally to the taxpayers of this state.

It is of major importance to the Division to maintain voluntary compliance and conduct more effective compliance programs. Equally important is the image and integrity of the Division and its employees. The main purpose of the Office of Inspection is to assist Division management in meeting and maintaining these goals.

TAX EVASION TASK FORCE CHANGES NAME

The Division of Taxation's "Tax Evasion Task Force" has changed its name to the "Office of Criminal Investigation." The change was necessary because the original title did not adequately describe the mission of the unit.

Taxpayers could be misled into thinking the unit deals with civil and not criminal matters. This misunderstanding could cause a taxpayer to inadvertently waive his or her constitutional privileges against self-incrimination to which the taxpayer would be entitled because of a criminal investigation.

The unit mission will not change. The Office will continue to have jurisdiction for the detection, investigation and prosecution of criminal violations arising from the noncompliance with state tax statutes.

"TAX-TALK" TELEPHONE SYSTEM STARTED

The Division's automated telephone system, "Tax-Talk," which provides information to taxpayers 24 hours a day, seven days a week, is now operational via a toll-free number: 800-323-4400. Tax-talk provides quality and efficient service through a series of pre-recorded telephone messages concerning various New Jersey tax issues. Callers requiring more information or those with complex questions may choose an option that allows them to speak directly with a Taxpayer Service Representative.

Although Tax-Talk has only been in service for a few months, it is already averaging over 3,000 calls a day. In addition, over 1,000 form orders a month are being processed by Tax-Talk.

Ongoing computerization is allowing Taxpayer Services to provide increased programs and services, while also allowing the general public greater access to the Division.

OVER \$5.3 MILLION COLLECTIONS FROM AUTOMATED CONTACT SYSTEM

The Taxpayer Automated Contact System (TACS) is a collection and enforcement activity administered by Taxpayer Services relying heavily on phone and/or mail contact for the purpose of collecting delinquent and deficient taxes. The TACS unit handled 2,600 cases and collected over \$5.3 million during fiscal 1989.

TACS, while primarily an enforcement tool to inexpensively increase compliance, also provides a service to resolve taxpayers' problems and assists them in becoming more informed taxpayers.

TAXPAYER SERVICE BRANCH PRODUCES NEW PUBLICATIONS

Last year Taxpayer Service Branch developed two new publications, Package NJX and Reproducible Forms for libraries, similar to those of the Internal Revenue Service. These publications were designed to give taxpayers and preparers ready access to State tax forms for easy reference and reproduction.

Approximately 12,000 practitioners ordered bulk forms in fiscal

1989 and over 64% took advantage of the "Fast Forms" service which mails a packet of each State tax form upon request.

Since Package NJX provides a more comprehensive collection of forms used by the Division of Taxation and because of the favorable response by the public, Package NJX will be made available for the 1990 tax season in place of "Fast Forms."

CORPORATE NET INCOME SURTAX IMPOSED

In addition to the 9% Corporation Business Tax rate, a surtax of 0.375% is being levied on corporate net income for the tax year 1989.

P.L. 1986, c. 144 amended the Corporation Business Tax Act to provide a requirement that the Director, Division of Taxation, certify each year the estimated revenue collections attributable solely to changes in the Federal income tax laws caused by the "Tax Reform Act of 1986." It also provided for \$225 million to be credited to the Hazardous Discharge Site Cleanup Fund over a five-year period. If the amount certified in any year did not equal the amount prescribed to be credited to the Fund for the same year, a surtax was triggered at a rate calculated in accordance with a formula contained in the amendment to the Corporation Business Tax (CBT) Act (N.J.S.A. 54:10A-5.2).

The 0.375% surtax is for the 1989 CBT return covering the accounting or privilege periods ending on or after July 31, 1989, but not later than June 30, 1990. The CBT Act imposes the surtax in addition to the 9% franchise tax paid by taxpayers under N.J.S.A. 54:10A-5(c). Under the law, the surtax is applied to a taxpayer's entire net income or that portion of entire net income allocated to New Jersey and required to be reported on the 1989 CBT return.

The surtax is due and payable in accordance with N.J.S.A. 54:10A-15 and therefore must be included with estimated tax payments required by the statute.

The surtax is subject to all the penalty and interest provisions related to the payment of estimated taxes, late payments and late filing charges as provided under the Corporation Business Tax Act.

SIGNIFICANT LEGISLATION

Chapter 106, P.L. 1988 approved August 18, 1988 amended the Corporation Business Tax Act to provide that the corporate surtax rate formula values for the variables remain unchanged for the sixth certification year effective August 11, 1988.

Chapter 2, P.L. 1989, approved January 18, 1989 exempts from sales and use tax sales of telephone, telephone lines, cables, central office equipment or station apparatus or other similar equipment provided that the sale is made to a service provider subject to jurisdiction of the Board of Public Utilities or the Federal Communication Commission effective April 1, 1989.

Chapter 59, P.L. 1989 approved April 14, 1989 allows a real estate investment trust (REIT) to operate as a corporation for New Jersey Corporation Business Tax purposes effective April 14, 1989.

Chapter 123, P.L. 1989 approved July 1, 1989 changed the method lease transactions are treated for sales and use tax purposes. Effective June 26, 1989, the payment of tax on a lease transaction is accelerated to the beginning of the lease period rather than distributed over the life of the lease.

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CHAPTER I

DIVISION ORGANIZATION

HISTORY

The Division of Taxation is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division was reorganized along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977 when the Division was reorganized to distribute its activities among three assistant directors. These activities include: Audit, Processing/Administration/Taxpayer Registration and Special Procedures/Investigations. A description of these activities and fiscal year accomplishments are detailed in Chapter 2.

TAX ADMINISTRATION

Tax administration involves collection activities by State, county and municipality. As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

Tax Collection: Administration of all taxes collected by the State for State and local purposes except boxing, T.V. and wrestling, parimutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

Services to Local Taxing Districts: Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compilation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30, 1989 totaled \$9.8 billion or 96.2% of all major State Tax collections within and outside the Division. This represented an increase of \$624 million

or 6.8% over fiscal year 1988. The \$9.8 billion collected included \$918.3 million for payment to local governments for their direct support. This 9.4% of Division collections represented \$158.7 million of personal property replacement taxes (save harmless), \$1.7 million of financial business taxes, \$20.8 million of (Corporation Business Tax) Banking Corporation Taxes, \$685.0 million for Public Utility Franchise and Gross Receipts Taxes, \$30.0 million for local assistance funding and \$22.2 million in Insurance Franchise Taxes. Except for Revenue Sharing and Senior Citizen and Veteran Deductions, amounts distributed to each county and municipality are shown in Appendix II.

SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled \$8.7 billion representing an increase of \$966.8 million or 12.6% over the previous year. This compares with \$9.8 billion in major State tax collections. State responsibility for tax collections was 53%.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks (\$304.4 million in 1989) to eligible homeowners within each taxing district. It apportions \$50 million of revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions (\$67.1 million in 1989) as shown in Appendix III.

STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

<i>Tax</i>	<i>N.J.S.A. Citation</i>
Alcoholic Beverage	54:41-1 et seq.
Alcoholic Beverage Wholesale Sales	54:32C-1 et seq.
Atlantic City Luxury	54:32B-24.1 et seq.
Business Personal Property	54:11A-1 et seq.
Cigarette	54:40A-1 et seq.
Corporation Business (Net Income and Net Worth)	54:10A-1 et seq.
C.B.T. Banking Corporation	54:10A-1 et seq.
C.B.T. Financial Corporation	54:10A-1 et seq.
Corporation Income	54:10E-1 et seq.
Financial Business	54:10B-1 et seq.
Gross Income	54A:1-1 et seq.
Insurance Premiums	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Landfill Closure and Contingency	13:1E-100 et seq.
Litter Control	13:1E-92 et seq.
Local Property	54:4-1 et seq.
Motor Fuels	54:39-1 et seq.
Public Community Water System	58:12A-1 et seq.
Public Utility Tax:	
Public Utility Excise Taxes	54:30A-49 et seq.
Railroad Franchise	54:29A-1 et seq.
Railroad Property	54:29A-1 et seq.
Realty Transfer Fee	46:15-5 et seq.
Resource Recovery Investment	13:1E-1 et seq.
Sales and Use	54:32B-1 et seq.
Savings Institution	54:10D-1 et seq.
Solid Waste Service	13:1E-1 et seq.
Solid Waste Importation	13:1E-1 et seq.
Solid Waste Recycling	13:1E-92 et seq.
Spill Compensation	58:10-23.11 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance	54:33-1 et seq.
Estate	54:38-1 et seq.

TABLE 1
MAJOR STATE TAX COLLECTIONS (NET) 1987-1989

TAX SOURCE	Collections (Fiscal Year)				% OF TOTAL	1987	% OF TOTAL	Percent Changes	
	1989	1988	1987	1986				1988- 1989	1987- 1988
Collected by Division:									
Alcoholic Beverage	\$ 53,484,609	\$ 55,092,185	\$ 57,886,041	\$ 57,886,041	0.6%			-2.9%	-4.8%
Business Personal Property	19,603,025	23,100,946	29,786,820	29,786,820	0.2			-15.1	-22.4
Cigarette	212,172,953	221,822,632	210,954,509	210,954,509	2.3			-4.4	-5.2
Corporation Business ¹	1,350,581,694	1,227,591,049	1,129,229,561	1,129,229,561	12.9			10.0	20.8
CBT Banks & Financials	117,155,793	95,328,007	78,938,838	78,938,838	0.9			22.9	239.6
Corporation Income	287,210	1,732,004	510,013	510,013	<0.1			-83.4	-76.6
Financial Business	54,807	8,309	35,456	35,456	<0.1			—	-1.7
Gross Income	2,902,892,244	2,564,305,127	2,607,617,501	2,607,617,501	28.4			13.2	13.8
Insurance Premiums ²	227,813,896	162,180,184	142,536,429	142,536,429	1.7			40.5	-24.7
Landfill Closure and Contingency	2,288,321	3,649,630	4,847,147	4,847,147	0.1			-37.3	56.1
Litter Control	8,671,560	8,068,864	5,169,247	5,169,247	0.1			7.5	118.7
Miscellaneous Revenues	3,687,192	535,864	245,061	245,061	<0.1			—	1.9
Motor Fuels ³	416,729,504	327,091,185	321,103,155	321,103,155	3.5			27.4	8.3
Public Community Water Systems	3,020,302	2,894,435	2,673,033	2,673,033	<0.1			4.3	-5.1
Public Utility Excise (State Use)	122,255,636	115,501,834	121,692,770	121,692,770	1.2			5.8	-1.4
Public Utility Excise (Mun. Use)	870,932,292	883,036,049	893,934,102	893,934,102	9.3			-1.2	-21.1
Railroad Franchise	2,472,838	1,975,765	2,504,206	2,504,206	<0.1			25.2	—
Railroad Property	2,430,084	2,239,781	40,368	40,368	<0.1			8.5	3.3
Resource Recovery Investment	18,435,794	23,863,147	23,105,682	23,105,682	0.3			-22.7	7.8
Sales and Use	3,066,770,144	3,041,633,453	2,822,234,295	2,822,234,295	30.7			0.8	0.2
Alcoholic Beverage Wholesale	89,185,176	89,754,029	89,545,868	89,545,868	0.9			-0.6	6.5
Atlantic City Luxury (Local Use)	15,241,637	16,174,077	15,180,131	15,180,131	0.2			-5.8	-8.4
Savings Institution	12,081,835	23,420,233	25,583,861	25,583,861	0.3			-48.4	-14.7
Solid Waste Importation	4,121,066	3,301,204	3,871,835	3,871,835	<0.1			24.8	205.1
Solid Waste Recycling ⁴	11,806,352	11,822,377	3,874,415	3,874,415	0.1			-0.1	-30.6
Solid Waste Services	3,097,369	4,462,146	5,498,205	5,498,205	<0.1			17.4	48.9
Spill Compensation	22,472,396	19,143,993	12,859,351	12,859,351	0.2			-2.7	10.3
Transfer Inheritance and Estate	204,344,684	209,958,420	190,368,352	190,368,352	2.2			6.8%	3.8%
Total Collected by Division ⁵	\$ 9,764,090,413	\$9,139,686,929	\$8,801,806,252	\$8,801,806,252	96.3%			6.8%	3.8%

Collected Outside Division:									
Boxing-Wrestling-TV	\$	675,770	<0.1	\$	811,330	<0.1	\$	349,452	-16.7
Motor Fuels Use		5,886,184	<0.1		3,846,770	<0.1		22,438,865	53.0
Motor Vehicle Fees		370,660,995	3.7		342,556,704	3.6		349,377,762	8.2
Outdoor Advertising		286,596	<0.1		221,701	<0.1		239,452	29.3
Parl-Mutuel		7,223,072	0.1		8,232,070	0.1		7,378,960	-0.1
Taxes Collected Outside Division	\$	385,732,617	3.8%	\$	355,668,575	3.7%	\$	380,384,491	8.5%
Total Major State Tax Collections ^a	\$10,149,823,030	100.0%		\$9,495,355,504	100.0%		\$9,182,190,743		6.9%
									-6.5%
									3.4%

(1) Includes tax receipts from Windfall profits court decision. (FY 1989)

(2) Payment date change; one-time gain. (FY 1989)

(3) Rate increase effective July 1, 1988. (FY 1989)

(4) Rate increase effective July 1, 1987. (FY 1988)

(5) Excludes State Realty Transfer Fee collected by counties and remitted to the state.

(6) Excludes casino gambling taxes and lottery profits.

CHAPTER II

ACTIVITIES OF THE DIVISION

The Division's organization of 1,500 employees includes the Office of the Director and three major activities: Audit, Administration/Processing/Taxpayer Registration and Special Procedures/Investigations.

OFFICE OF THE DIRECTOR

Criminal Investigation and Inspection activities due to their confidential nature report to the Director of the Division of Taxation.

CRIMINAL INVESTIGATION

The Division of Taxation's unit responsible for the detection, investigation and prosecution of criminal tax violations has undergone a name change from "Tax Evasion Task Force" to the "Office of Criminal Investigation." The name change became necessary because the original title did not adequately describe the mission of the unit, and taxpayers could be misled into thinking the unit deals with civil and not criminal matters. This misunderstanding could cause a taxpayer to inadvertently waive his or her constitutional privileges against self-incrimination, to which the taxpayer would be entitled because of a criminal investigation. To further protect the constitutional rights of our taxpayers, the subjects of criminal investigations will be apprised of their constitutional rights and the right to counsel when they are questioned by any of the agents assigned to the Office of Criminal Investigation.

The Division's commitment to the strict enforcement of the New Jersey tax laws was clearly enunciated by the marked increase in the appropriate statistical indicators which reflected OCI's enforcement efforts. Grand juries returned indictments against 74 taxpayers, of which 16 have already entered guilty pleas to various tax evasion charges. It should be noted that the number of indictments for this fiscal year surpasses the unit's total indictments for the previous three years. Additionally, fines and collections increased over seven times—\$286,471 and \$612,595, respectively. Restitution was ordered in the amount of \$402,800 and audit assessments, as a result of under-

reporting uncovered by the investigations, totaled \$1,006,182. Courts ordered probation of 17 years and 200 hours of community service.

OFFICE OF INSPECTION

The new Office of Inspection is an independent function within the director's office. The office is composed of two units: Internal Security which is responsible for conducting investigations of those matters that adversely impact on the division, and Internal Audit which provides independent program reviews of selective functions of the Division.

Internal Security Unit

Internal Security investigates allegations of criminal and other serious internal-integrity matters, as well as attempts to corrupt or impede Division personnel engaged in their official duties. The Internal Security staff coordinates their investigations with the Official Corruption Unit in the Division of Criminal Justice in the Office of the Attorney General and, when appropriate, with the County Prosecutors. Internal Security maintains a close liaison with the New Jersey District of the Internal Revenue Service and other state and federal law enforcement agencies.

Internal Security is also responsible for providing the necessary integrity awareness training to Division staff which will greatly enhance the overall ability of Taxation staff to recognize and deal with the high risk situations which occur in a tax agency. Internal Security staff is currently preparing for the formal Integrity Awareness seminars which are scheduled for 300 managers and employees during this fiscal year. Further, Internal Security will be introducing a background investigation program for new employees during this fiscal year.

During the initial phase of operation, Internal Security has received approximately 15 investigative referrals which included internal complaints and external reports of possible attempts by individuals of improper influencing of tax personnel. These matters have been investigated with assistance from the Division of Criminal Justice.

Internal Audit Unit

Division management needs an independent fact-gathering and analytical function to assist in assuring that policies, objectives and

responsibilities are achieved at every level with efficiency, effectiveness and integrity. The Internal Audit Unit will improve the efficiency and effectiveness of controls and programs through their independent reviews.

The important by-product of the Internal Audit operation is that these reviews should definitely result in cost benefits and increased revenues to the state.

The recent monitoring by Internal Audit of the internal control assessment project, which was conducted by Division managers, resulted in recommendations for improvements to certain management controls, as well as policy and administrative procedures within the Division.

Currently, the Internal Audit staff is preparing the annual plan for their program reviews into fiscal year 91. These reviews will include surveys and problem solving audits in all the major activities: Audit, Special Procedures / Investigation, and Administration / Processing / Taxpayer Registration. It is anticipated that Internal Audit will conduct their initial review in the important Audit Selection area and proceed into the processing activities. These planned audits will be in addition to the internal audit assistance provided to internal security during appropriate integrity investigations and certain operational audits of the complex computer systems.

Internal Audit will coordinate their activities with appropriate Internal Audit staff from the Department of Treasury and the Office of Management and Budget. In addition, Internal Audit will act as liaison office with the Office of Legislative Services.

AUDIT

The Audit Activity contains two investigative functions, the Field Audit and Office Audit branches, plus three support functions (Audit Selection, Hearings and Conferences, and Audit Adjustment branches) designed to locate areas of non-compliance. Also included under this activity are several other specialized functions: the Office of Tax Analysis, the Transfer Inheritance Tax Branch, and the Public Utility Tax & Miscellaneous Tax Branch.

FIELD AUDIT

The Field Audit Branch has the responsibility to perform field audits for all taxes for which the selected taxpayer is liable. Thus, an

audit team may be examining a taxpayer's accounting records for several different taxes during the performance of one audit.

During fiscal year 1989, the Field Audit Branch completed 2,856 assignments consisting of 2,653 regular field audits and 203 other assignments. Completed audits generated assessments of \$36.4 million, distributed among the various State taxes as follows:

Tax	Amounts
Sales and Use	\$29,279,066
Corporation Business	4,798,303
Spill Compensation	18,428
Business Personal Property	613,222
Gross Income	612,059
Luxury	414,071
Public Utilities	551,372
Litter	141,979
New York Sales (Border Sales)	1,437
Total Assessments	<u>\$36,429,937*</u>

OUT-OF-STATE AUDIT

The out-of-state branch has the responsibility to perform field audits for all taxes on the approximately 80,000 registered taxpayers whose accounting records are maintained outside of the State. A third office opened in Dallas, Texas in January 1989.

During fiscal year 1989, the out-of-state branch completed 192 audits. Completed audits generated \$7.2 million in additional assessments plus \$4.1 million additional penalty and interest charges distributed among the various state taxes as follows:

*Total assessments for fiscal year 1989 are not comparable with previous fiscal years due to amnesty. Many amnesty collections under normal circumstances would be collections generated from field audit assessments. Also, an out-of-state audit branch was established within fiscal year 1989. These out-of-state audit assessments are now reflected under this new branch heading.

Tax	Amounts
Sales and Use	\$4,862,748
Corporation Business	2,241,904
Business Personal Property	92,789
Litter	<u>30,537</u>
Total Assessments	\$7,227,978
Penalties	389,375
Interest	<u>3,759,351</u>
Total	\$11,368,704

OFFICE AUDIT

The primary function of this branch is to perform office audits on all returns in a consolidated tax file selected and assigned by the Audit Selection Branch. Since a consolidated tax file contains all the tax returns of a single taxpayer, audits are performed on all such returns on a comprehensive basis.

Office audit personnel computed, billed and collected \$67 million in insurance premiums tax prepayments through a special project carried out immediately following enactment of legislation in May that accelerated the due date of such prepayments.

A variety of audits completed by eight audit groups, seven in Trenton and one in Newark, resulted in \$39.3 million in additional taxes assessed during fiscal 1989.

HEARINGS AND CONFERENCES

The Hearings and Conferences Branch is responsible for the hearing and conferencing of all complaints with respect to determinations made by, or on behalf of, the Director, Division of Taxation, with respect to the tax laws administered by him.

During the 1989 fiscal year, 2,383 hearings were held & finalized resulting in collections of \$33.5 million.

This Branch works closely with the Office of the Attorney General on cases which are appealed to the Tax Court. During the fiscal year, 194 cases held by the Conference Branch were appealed to the Tax Court. These cases involve interpretations of fact and law involving all taxes collected.

AUDIT ADJUSTMENT

All written requests for refunds are received by this Branch and

acknowledged. Refund claims are audited for the validity of the request. All refund claims are "searched" so that a taxpayer delinquent in one tax will not receive a refund for another tax.

Approximately 2.7 million refund claims resulting in \$459.1 million in refunds were processed during the year. Refunds denied amounted to \$78.8 million. The Gross Income Tax is the largest single source of refunds with 2,682,071 Gross Income Tax refunds issued during the fiscal year. Total revenue collected on bills amounted to \$17.1 million.

All incoming tax returns are screened by computer for correctness of tax liability and may require adjustment. The computerized audit adjustment program is maintained by this Branch.

AUDIT SELECTION AND QUALITY CONTROL

The mission of this Branch is to select tax returns for audit based upon certain criteria, conduct subjectivity matters, define auditing standards, and operate a Word Processing Center.

Audit Selection

This section selects and assigns audits to all Field and certain Office Audit Groups. Three separate computer based programs are in effect to identify taxpayers with a high probability of exposure to audit change. They are based upon the Sales and Use Tax, Corporation Business Tax and Gross Income Tax respectively. The Audit Selection Group also administers the Direct Pay Permit system under the Sales and Use Tax Act which, upon approval, allows a vendor to use a Direct Payment Permit to waive the sales tax collection by the vendor and allows the purchaser to pay the tax directly to the State.

During the fiscal year, 4,873 audits were assigned to office and field personnel.

Subjectivity

Based upon a wide variety of information sources, this section identifies persons or entities that have a tax nexus with this State, registers them on the tax rolls and assesses delinquent taxes. This Group also operates a Reporting Form Matching Program to uncover unreported income by persons or entities that may or may not be registered taxpayers and makes deficiency assessments accordingly.

During the fiscal year, \$13.7 million was collected as a result of this program. In addition, over 6,400 new taxpayers were added to the Division's active file.

Exchange Agreements

This section is the ultimate recipient of information arising out of exchange agreements with the Internal Revenue Service and New York State and assesses whatever tax deficiency is indicated as a result of the information received.

During the fiscal year, 32,222 assessments were levied resulting in collections of \$26.5 million.

Quality Control

This section has initiated a quality control function to assure that auditing standards are defined and are being honored. It also identifies problems peculiar to certain industries and defines appropriate audit procedures to assure the adequacy of the scope of the audit work done. Among other tasks completed, it designed and implemented the new computerized scoring scheme for the Corporation Business Tax based audit selections as well as the formal post audit quality control assessment program.

A program of billing erroneous net operating loss adjustments identified during the physical screening of Corporation Business Tax Returns was initiated this year. As a result of this billing program, \$959,930 has been collected.

Word Processing

The work of this section has become progressively less clerical labor intensive as we reorient toward the use of personal and main frame computers. In personal computer mode, and with suitable applications software, the Branch has made four major innovations:

1. Over 30 computer based automatic billing programs were prepared which have significantly enhanced productivity.
2. A computer based scoring scheme for Corporation Business Tax returns was designed and implemented as a supplement to manual return classification.
3. This Branch has initiated accounting control over its own billings.
4. Data bases and data base analysis were designed and implemented for Gross Income Tax audit assignments and reporting results from the Office Audit Branch; for organizing information returns for unreported income; and for meeting over reporting obligations under the Exchange Programs. Ad hoc data bases were created and used for analysis of reporting

forms as an aid in identifying unreported income which is assessed by the Branch and also for billing items received from the exchange agreement from New York State.

OFFICE OF TAX ANALYSIS

This office conducts research on a broad range of tax policy and tax administration issues to provide insight into the impact of current Division policies and the implications of future trends. The unit continuously monitors economic indicators at the national and state level plus state revenue collections as part of its responsibility to provide revenue projections for use in the State Budget. Tax impact estimates for use in fiscal note worksheets that accompany legislative bills and annual publications on major taxes and Division activities are prepared by this office.

Tax Studies

The research agenda was largely driven by issues arising from the slow-down of the economy. Sales Tax receipts from businesses at the New Jersey shore were analyzed in an attempt to help explain the sudden drop in collections during the summer of 1988. The effort led to the development of a sample of vendors which can be tracked on a monthly basis to provide a more complete picture of strengths and weaknesses in the monthly sales tax collection figures.

The capacity to monitor and predict changing economic conditions at the state and national level were enhanced through increased use of personal computer (pc) based forecasting models. A pc-based model to simulate changes to the gross income tax was also developed.

Other major studies included an evaluation of New York's change to the "California" method of computing income tax liability for non-residents, investigation of the impact of the Tax Reform Act of 1986 on corporate tax liability, and evaluations of potential revenue options.

Publications

The following publications are available annually:

- Average Assessment/Sales Ratios by Taxing District-by Property Class
- Average Real Estate Tax Bill by Taxing District-by Property Class
- Coefficient of Deviation-Measures of Property Assessment Uniformity by Taxing District
- Owner Occupied Housing Statistics from Homestead Rebate and Income Tax Data Match
- Statistics of Income
- Division of Taxation's Annual Report

MISCELLANEOUS TAX BRANCH

The Miscellaneous Tax Branch is responsible for the administration of the Alcoholic Beverage, Cigarette, Litter, Motor Fuels, Public Utility Taxes and the Spill Compensation and Control Tax.

This Branch realized over \$3.4 million in collections through assessments of additional taxes.

This Branch's participation in a Federal/State Motor Fuels Tax program was expanded to include the Office of Criminal Investigations. Statistics developed in the program have resulted in significant changes in the collection of Federal taxes on motor fuels being enacted by the Congress.

A regional problem-solving approach instituted to work on common enforcement problems with the states in the Middle Atlantic Region was expanded to a national problem-solving approach by the development of a uniform reporting system which will encompass the reporting by all the States in a manual media with a magnetic reporting system being the ultimate objective. The development of a motor fuel tracking system with multistate information sharing is also a feature of a proposed federal tracking system.

PUBLIC UTILITY TAX

Adoption of a public utility excise tax for State use (C. 41 and C. 42, P.L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in

valuation and apportionment functions. Addition of the Excise Tax involved an additional computation and assessment of taxes paid directly to the State for State Use.

Public Utility Franchise Taxes and Gross Receipts Taxes are now collected by the State for distribution to municipalities. (P.L. 1980, Chapters 10, 11, & 12).

TABLE 2
PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES
COLLECTED BY THE STATE
CALENDAR YEAR—1989

Number of Companies	Classification	Franchise Tax		Gross Receipts Tax	
		Gross Receipts	Taxes	Gross Receipts	Taxes
3	Electric	\$1,337,353,959	\$ 68,247,327	\$2,059,215,903	\$157,354,443
3	Gas	638,327,361	32,155,302	694,065,207	52,382,413
2	Electric & Gas	3,349,704,761	165,044,198	4,327,961,616	318,080,279
52	Water	285,196,110	13,512,991	302,245,639	21,528,510
17	Sewer	11,103,108	535,740	13,496,039	946,750
5	Telephone & Telegraph	1,304,902,202	64,891,983	—	—
82		\$6,926,587,501	\$344,387,541	\$7,396,984,404	\$505,292,395
1	Municipal Electric ...	10,667,814	524,995	11,134,863	822,373
83	Net Tax Apportioned ¹	\$6,937,255,315	\$344,912,536	\$7,408,119,267	\$551,114,768
	Administrative Cost		97,195		156,386
	Total		\$344,815,341		\$550,958,382

¹Includes adjustments for credit and advance payments made under c. 35 & c. 36, P.L. 1979.

ADMINISTRATION/PROCESSING/ TAXPAYER REGISTRATION

Administration, Processing and Taxpayer Registration Activity is responsible for processing tax returns and forms, deposit of receipts, registrations and all administrative functions.

ADMINISTRATION

The Administration Activity is responsible for all centralized support functions of the Division. This Activity is divided into three sections; Management Services, Workforce Resources & Development and Systems & Methods.

MANAGEMENT SERVICES

Facilities Management

This Section is responsible for the effective facilities management of all property occupied by the Division. This includes floor space on six of the ten floors of the Taxation Building, the Mill Hill Processing Center and Annex, the Document Control Center and Annex, the Taxpayer Registration and Service Headquarters, and two warehouse facilities in the City of Trenton; a Satellite Processing Center in Lakewood, New Jersey; three out-of-state Audit operations, in Chicago, Illinois; Anaheim, California and Dallas, Texas; and ten other field offices in New Jersey located in Bridgewater, Cherry Hill, Fair Lawn, Newark, Northfield, Randolph, Sea Girt, Turnersville, Vineland, and Hamilton Township in the Trenton Area.

This section also operates the Division's records management program. This involves the inventory and storage of literally millions of filed tax returns in such a manner to ensure their retrieval as needed or destruction in accordance with official criteria.

Budget and Fiscal

Budget activities include planning, preparation, control and execution of three major budgets. Individual budgets include: Adminis-

tration/Processing/Taxpayer Registration, Special Procedures/Investigations, and Audit Services.

This Section is responsible for all purchasing and accounts payable and for the processing of vendor invoices, travel expense vouchers and all procurement documents. In addition, this section acts as liaison between the Division of Taxation and the Department of Treasury, Administration Section, with respect to budgetary and fiscal activities.

Records Section

This Section operates the Division's records management program. This involves the security, inventory, and storage of approximately 500 million tax returns in such a manner to ensure their retrieval as needed, or destruction in accordance with official criteria.

Mail Services

Mail Services is responsible for proper handling of a large volume of forms, documents, and correspondence for the entire Division. It also performs mail service for several other state agencies. During 1989, Mail Services processed over 13 million pieces of outgoing mail and over 11 million pieces of incoming mail.

WORKFORCE RESOURCES & DEVELOPMENT

Personnel

This Branch is primarily responsible for the administrative services for all Personnel activities including recruitment, compensation, selection, promotions, transfers, leaves of absence, retirements, salary adjustments, position classifications, and organizational title and position changes. Other personnel work is performed in the area of job evaluations, testing, appeal matters, employee relations and grievance handling, and affirmative action.

In-Service Training

The training arm of this branch is responsible for the design, development and implementation of all division training and staff development. Management of the Division of Taxation is committed to

the attainment of maximum employee productivity through an intensive training and development effort of its own employees. Intensive and on-going efforts in the training area embody many purposes. Primary among these are: the commitment to educate and train Division employees in understanding and operating state of the art data/word processing equipment; development and embellishment of programs in career upward mobility; remedial skills training for the disadvantaged segment of our workforce; in-service programming for auditor and investigations Activities. Taxation's goal is to assist employees in keeping pace with the hi-tech atmosphere into which the Division is rapidly evolving.

SYSTEMS AND METHODS

Systems and Methods acts as liaison between the Office of Telecommunications and Information Systems (OTIS), other state and federal agencies, and the end users of data processing resources within Taxation, aids in the automated and manual systems design required by new legislation and recommends and evaluates new technological concepts for the Division. Systems and Methods has the general responsibility for the design and specification of all New Jersey tax forms, site inspection of prospective vendors and overall form quality assurance.

In addition the branch supplies technical support, evaluates suggestion awards, performs special project work and maintains numerous management information reports.

The Systems and Methods branch reviews data processing requests for technical soundness and overall Division desirability. Priorities for these requests are then set by either the Systems Review Board or the Small Projects Priority Committee. During 1989, a total of 87 such requests were evaluated.

Systems and Methods participated in the change and design of many systems during the year due to legislative issues and law changes. Included in this group are the Corporation Business Tax, Sales and Use Tax and Transfer Inheritance Tax systems.

A substantial effort on the part of Systems and Methods was expended on the automated processing of the remainder of amnesty cases. This process utilized the image system (TRIMS) to scan categories of cases and allow a limited amount of information to be keyed into the system which was then routed back to the mainframe for further automated processing or more detailed manual work.

Numerous hardware and software evaluations were conducted during the year including data entry systems and software, office automation equipment, and a wide range of microcomputers, peripherals and software. In the field of microcomputer utilization, Systems and Methods has continued in the development and maintenance of micro-based systems to support a variety of applications within Taxation. Included in this group was the development of the Cigarette Tax Revenue Accounting system and the expanded use of Local Area Networks (L.A.N.'s) to provide multi-access capabilities to the larger micro-based systems throughout the Division which includes the Intermittent Employee Payroll system.

Systems and Methods participated in several large projects during the year. Substantial effort was devoted to the continued development of the GENTS (Generic Tax System) and TAXREG (Taxpayer Registration) systems.

PROCESSING

This activity incorporates the Division services such as receipt of tax returns and checks, general correspondence regarding taxpayer applications for licenses, registration of taxpayers, updating of taxpayers' identification information and accounts which are essential to effective tax administration. Except for Transfer Inheritance, Public Utility, and Local Property Taxes, the Branch processes all tax returns.

The activities of the Local Property Branch, which include implementing standards for County Tax Boards, providing assistance to local assessors, and administering the Realty Transfer Tax and Homestead Rebate Program, are also included with this activity.

Returns Files

The Mill Hill Returns Files Section maintains the files for the current year returns of the Gross Income Tax. Approximately 5,167,500 Gross Income Tax Returns of various types are housed in this section. More than 453,800 requests for files and returns were completed during fiscal year 1989.

Returns Processing

Returns Processing's functions include the extracting, screening, coding and numbering of tax returns as well as all mail services within the Division. More than 95% of all checks received are deposited in the bank on the day received.

During the fiscal year this section assumed responsibility for the manual processing of seven taxes formerly handled by the Revenue Accounting Section.

During the month of August, the Returns Processing Section allots space to the Department of Human Services' Life Line program, and keeps account of their mail receipts. The total receipts associated with this program for the fiscal year was \$165,949.

Over 10.7 million pieces of mail were received during 1989. A comparison of mail receipts for the last two fiscal years follows:

TAX SOURCE	MAIL RECEIPTS	
	1988	1989
Amnesty	238,213	—
Atlantic City Luxury	1,949	1,903
Alcoholic Beverage	4,425	3,512
Business Personal Property	47,012	41,183
Cigarette	12,609	20,586
Corporation Business	449,258	483,028
Gross Income:		
Employee 1040 Estimated	1,007,128	1,036,740
Employee 1040	3,938,171	3,989,652
Employer Withholdings	1,349,215	1,343,951
Homestead Rebate Applications	1,593,500	1,573,326
Employer Reconciliations	201,227	222,169
Litter Control	51,807	36,458
Miscellaneous	538,607	618,972
Motor Fuels	20,894	19,845
New York/New Jersey Border Sales	18,516	21,418
Sales and Use/Urban Zone	1,316,654	1,318,697
Totals	<u>10,789,175</u>	<u>10,731,440</u>

In addition, over 9.3 million returns were processed. A comparison of returns processed for the major taxes is listed below:

	RETURNS PROCESSED	
	1988	1989
Business Personal Property	40,292	32,508
Corporation	535,131	514,829
Gross Income:		
Employee 1040 Estimated	1,063,052	1,109,397
Employee 1040	4,333,629	4,544,747
Employer Withholding	1,570,097	1,623,962
Employer Reconciliations	220,700	229,167
Sales and Use/Urban Zone	<u>1,337,906</u>	<u>1,334,710</u>
Totals	<u>9,100,807</u>	<u>9,389,320</u>

NOTE: Mail Receipts are all mail items received by the Division of Taxation and include returns and payments, returns without payments, checks only, and all other correspondence addressed to the Division.

Returns Processed means all returns received by Mill Hill Processing Center, Main Office or any Branch office of the Division of Taxation and processed through the Returns Processing Section.

Revenue Accounting

The Revenue Accounting Section is responsible for:
 maintaining the accounting records for all the tax revenues processed by the Mill Hill Processing Center.

- reporting revenues to the State of New York received under the Interstate Cooperative Sales Tax Agreement.
- monitoring and setting meters for Cigarette Tax at the District offices, authorizing meter settings at various banks throughout the State, and issuing Cigarette Tax Stamp (decals).

Checks are deposited daily and transmittals of income are forwarded to the Division of Budget and Accounting via on-line computer terminals for the Agency Accounting System. The Section reviews problem checks and returns for Sales, Corporation and Gross Income Taxes, and makes adjustments to taxpayer accounts when an error has been incurred.

Daily, weekly, monthly, fiscal year and special revenue and statistical reports are prepared for the taxes processed at Mill Hill. All revenue accounts are reconciled to the Department of Treasury Information System on a monthly basis.

Yearly distribution of revenues for the Financial Business Tax and the Insurance Premium Tax are prepared and forwarded for certification by the Director. The section also assists in the compiling of figures for Corporation Bank Tax distribution in conjunction with the Audit Adjustment Branch.

In addition, the section has undertaken the input of Electronic Transfer and a Cash Receipts Accounting System enhancement of data entry for Motor Fuels Tax, Atlantic City Luxury Tax, Urban Enterprise Zone, Beverage Sales, Savings Institution, Financial Business, Corporation Business, Oil Spill, and Corporation Banks Tax. The section also has responsibilities of reporting revenues to the State of New York received under the Interstate Cooperative Sales Tax. This section also monitors and sets meters for the Cigarette Tax at the district offices and authorizes meter settings at various banks throughout the State. Cigarette Tax Stamps (decals) are also issued from this office.

This section also acts as a liaison with the Department of the Treasury, Labor, Health, Environmental Protection and Insurance in regards to various trust accounts and funds that these departments are involved in. The Division revenue accounts are reconciled to the Department of Treasury Financial Information System on a monthly basis.

A new computer based system has been programmed to aid in the processing and billing of the Cigarette Tax. This system was fully operational in October, 1988.

Data Input and Control

This section is responsible for controlling all computer input and output generated by the processing of tax forms and related documents. It consists of two units:

1. *Data Capture Unit*—Handles input required to service all computer programs including cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and the Cash Receipts Accounting System which involves the input of checks and cash receipts.
2. *Data Input and Output Control Unit*—Controls source documents and the input and output maintenance of control ledger delivery of hard copy reports and microfilm, and acts as liaison of the Revenue Accounting Section and O.T.I.S. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

Data Perfection

The primary function of this section is to analyze, interpret and correct all rejected computer edits and to prepare data for corrective action. This section is also responsible for having all tax batches accepted through the Cash Receipts Accounting System.

During fiscal 1989 year, this section handled 656,814 rejected edits.

Deposit Preparation

This section prepares for bank deposit all checks and cash receipts representing payments for tax returns, billings and licenses. It also maintains liaison with Depository Banks and the Division of Budget and Accounting. During fiscal year 1989, approximately 5.3 million checks and cash transactions were deposited.

Set-Off Individual Liability (SOIL)

The SOIL Program was implemented during fiscal 1982. The purpose of this system is to provide State Agencies with another avenue of collecting debts owed by individuals by "setting-off" those debts against Gross Income Tax returns and/or Homestead Rebates which might otherwise be payable to those individuals.

During the calendar year 1989 cycle, agencies have submitted

approximately 507,000 debtor names to the SOIL Program. Based on early projections, the Program is expected to generate at least \$10 million in collections this year.

Since the inception of the SOIL Program in 1982, a total of \$64.9 million has been set-off to participating agencies.

LOCAL PROPERTY TAX

Local Property Taxes produced 47% of New Jersey State and Local Taxes collected during fiscal 1989.

Principal activities include: implementation of standards dealing with County Tax Board rules and regulations, Chapter 499, P.L. 1979 revaluation contracts, certification of assessors, and tax maps; preparation of the annual Table of Equalized Valuations and tax abatement statistics; assistance to local property tax administrators; administration of farmland assessments, realty transfer tax, and homestead rebates; apportionment to local taxing districts of revenue sharing, personal property replacement, in lieu payments of state owned property; and services to other departments and individuals.

TABLE 3
NET LOCAL PROPERTY TAX GROWTH BY YEARS

<i>Year</i>	<i>Total (millions)</i>	<i>Percent Change</i>	<i>Year</i>	<i>Total (millions)</i>	<i>Percent Change</i>
1980	\$3,743.5	\$8.77	1985	\$5,517.5	\$6.62
1981	4,134.8	10.50	1986	6,094.1	10.50
1982	4,495.4	8.72	1987	6,766.1	11.03
1983	4,848.7	7.86	1988	7,693.0	13.70
1984	5,175.0	6.73	1989	8,659.8	12.57

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments. During the 1989 tax year 62 municipalities implemented revaluations, and 19 municipalities filed tax lists reflecting the performance of reassessment programs.

In fiscal 1989, the Director approved 32 Orders prepared by county boards of taxation directing municipalities to undertake revaluation programs. Also approved were 65 contracts entered into by municipi-

palities for the purpose of accomplishing a revaluation of all real property. The contracts were reviewed and approved in accordance with regulations established under Chapter 424, P.L. 1971. The regulations prescribe standards to be used in the valuation of real property and establish minimum qualifications for firms and individuals engaged in the business of performing revaluation programs.

Certification of Assessors

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor, and as many Deputy Tax Assessors as a municipality determines to be necessary. During fiscal year 1989, the Division held 2 Assessor Certification Examinations. A total of 162 candidates completed these examinations in fiscal year 1989.

Of the 1,676 persons who have been issued a tax assessor certificate since inception of the program, 342 are presently in office as assessors, 47 are Deputies, 562 are no longer in office, 63 are on an assessor's staff, 501 have no connection with an assessor's office, 167 are deceased, 5 have had their tax assessor certificates removed, and 16 are out of state residents.

Of the 567 municipalities in New Jersey, 539 have a certified Tax Assessor, 2 have a non-certified tax assessor, 15 have assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office.

53 Positions of Deputy Tax Assessor have been authorized of which 47 are filled by persons holding a tax assessor certificate. Five Deputy Tax Assessors are not certified and 7 fall under the same statutory provisions mentioned above.

Tax Maps

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146-29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1983, 76 taxing districts have developed completely revised tax maps and 392 have existing maps judged current and usable.

Tax maps have never been approved in 13 taxing districts, including those that are not required to have a map, 344 districts have

approved tax maps more than twenty years old, and the remaining 210 have maps approved between 1969-1989. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of County Tax Administrator.

Equalization Table

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. This table is certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost for a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, other¹). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against assessed value of the district to determine aggregate "true value."

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1989 was 63.78%.

The Table of Equalized Valuations promulgated October 1, 1989 shows that the aggregate assessed valuation of the real property in the State totaled \$312.3 billion and the aggregate true value totaled

¹Other properties are subclassified into commercial, industrial and apartments for statistical purposes.

\$489.6 billion. Total equalized valuation increased from \$438.9 billion in 1988 to \$491.9 billion in 1989, an increase of \$53.0 billion, or 12.1%.

Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," at its value for such rather than market value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1989 there were 37,392 "line items" of qualified farm assessments comprising 1,167,440 acres or 24.29% of total State area. Although large in area, these farmland assessments represent .12% of the entire property tax base.

Water Pollution and Air Pollution Tax Exemption

N.J.S.A. 54:4-3.56 et seq. and N.J.S.A. 13:1D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total \$43,580,851.

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D-4). The "save-harmless" amount of \$106,835,188 was exceeded in 1975-1976 by \$51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than \$158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977.

TABLE 4
1989 SUMMARY OF FARM ASSESSMENT¹
REGULAR FARM (3a) QUALIFIED FARM (3b)

	3a (Regular Farm)		3b (Qualified Farm)			Total Farm		% Distribution	
	No. of Line Items ²	Assessed Value	No. of Line Items ²	Total 3b Acreage	3b Acres as % of County Area	Assessed Value	No. of Line Items 3a & 3b ²	Assessed Value	Farm Assessed Value
Atlantic	1,005	\$ 54,884,475	1,494	42,822.53	11.83	\$ 12,402,097	2,499	\$ 67,286,572	.39
Bergen	85	28,017,400	141	2,933.97	1.95	4,191,050	226	32,208,450	.04
Burlington	1,709	218,491,950	3,583	148,067.54	28.24	44,527,307	5,292	283,019,257	1.08
Camden	361	13,304,175	889	13,582.09	9.55	7,018,557	1,250	20,322,732	.18
Cape May	243	14,487,200	533	13,891.13	8.18	3,243,690	776	17,730,890	.15
Cumberland	1,741	99,566,620	2,698	82,989.02	25.81	24,623,072	4,439	124,189,692	3.77
Essex	12	2,258,000	29	378.29	.47	292,000	41	2,550,000	.01
Gloucester	1,833	101,283,900	3,337	82,827.66	39.38	36,777,300	4,970	138,061,200	2.00
Hudson	—	—	—	—	—	—	—	—	—
Hunterdon	2,950	582,281,039	5,032	149,853.95	53.58	38,044,743	7,982	600,305,782	8.26
Mercer	756	99,005,720	1,599	49,146.87	33.98	16,055,476	2,355	115,081,196	1.54
Middlesex	808	78,027,000	1,270	37,003.71	18.72	29,509,700	1,878	107,536,700	.27
Monmouth	2,084	358,718,775	2,869	76,808.68	25.16	32,233,832	4,953	388,952,607	1.42
Morris	643	118,225,775	1,273	34,517.81	11.29	11,183,357	1,916	127,409,132	.51
Ocean	384	42,081,555	479	12,493.47	3.05	3,534,670	883	45,816,225	.21
Passaic	89	11,008,800	180	7,810.98	8.35	2,853,010	229	13,659,810	.10
Salem	1,787	104,838,950	3,784	124,821.17	56.77	30,265,565	5,571	135,102,515	9.47
Somerset	928	335,889,519	1,767	61,722.85	31.61	17,782,689	2,895	353,652,208	2.17
Sussex	1,725	158,788,576	3,334	118,225.38	35.10	21,139,098	5,059	179,927,874	3.23
Union	18	4,037,800	32	271.08	.41	298,100	48	4,335,900	.02
Warren	1,430	222,944,708	3,089	107,471.57	46.39	27,103,262	4,519	250,047,970	5.35
Total	20,167	\$2,824,117,937	37,392	1,187,440.33	24.29	\$362,858,575	57,559	\$2,986,978,512	.84

NOTES:

1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.
2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

"In Lieu" of Tax Payments

Chapter 272, Laws of 1977 provides for payments to municipalities for local services "in lieu" of taxes on certain State-owned property.

The law provides that eligible State-owned property shall not include property used or held for future use for highway, bridge or tunnel purposes nor shall it include property which is qualified under another State law for any other payment "in lieu" of taxes.

Exempt Property Lists

Legislative provisions for payment in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits of the field staff. During the year 6,256 calls were made by the staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property exemptions, deductions, Homestead Rebate problems and introductory training for new assessors.

During the year, the field staff was responsible for overseeing the processing and prescreening of 24,724 SR-1A's of which 89,480 were determined to be usable for development of the Director's Ratio. In the process of assisting assessors in carrying out the duties of the office, over 19,180 calls were made and 47 new assessors provided introductory training by field staff personnel. There were 26,419

SR-1A's referred to the field in order to determine the usable/nonusable status for sales ratio purposes.

Other related assistance included 1,996 calls to local officials; 8,339 homestead rebate calls and 1,753 homestead rebate investigations.

Assessor Training

Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers. The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1989, assistance was given in 42 municipalities on 102 separate properties having an appraised value of \$377,403,715. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, appraisal assistance is often rendered to other state agencies. Appraisals, where necessary, are also prepared in conjunction with the valuation of state owned property reported by taxing districts under C. 272, P.L. 1977.

Data Processing For Local Tax Roles

Assessment records for all taxing districts are produced and maintained using a data processing system developed by the State.

Full implementation of the New Jersey Property Tax System (MOD IV) enables county boards of taxation to accomplish mechanically a variety of tasks formerly requiring extensive manual effort.

Homestead Tax Rebate

A Homestead Tax Rebate calculated at \$1.50 per \$100 to \$10,000 of equalized value, or two-thirds of equalized value, whichever is less,

plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by \$10,000 of equalized value or two-thirds of equalized value whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

Approximately 1.6 million rebate checks totaling \$304.4 million were mailed to taxpayers on or before July 15, 1989. The average rebate was \$191.10. Senior citizen homeowners (65 or older), disabled, or surviving spouses, (55 or older) received an additional \$50.

State Revenue Sharing

A State Revenue Sharing Fund was established in 1976. Distribution of the revenue from this fund is made to all municipalities with an effective tax rate in excess of \$1.00 per \$100.00 in true valuation in proportion which the qualifying municipality bears to the total population of all municipalities in the State according to the most recent State population estimates published by the New Jersey Department of Labor except in the year of a promulgated Federal decennial census in which event the Federal census will be used.

Railroad Tax

Local Property administers the Railroad Property Tax and Franchise Tax and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations*. Railroad owned property not used for railroad purposes is assessed and taxed locally.

*No State aid was paid since calendar year 1982, except for 1984-1988 payments to those municipalities in which Class II railroad property owned by New Jersey Transit Corporation is located (P.L. 1984, CH 58).

TABLE 5
SUMMARY OF LOCAL PROPERTY NET VALUATIONS TAXABLE

	1989	1988	Change
Atlantic	\$ 14,224,775,394	\$ 13,125,406,025	\$ 1,099,369,369
Bergen	63,656,663,243	58,506,996,862	5,149,666,381
Burlington	12,284,842,006	10,460,128,940	1,824,713,066
Camden	8,271,710,964	7,784,720,510	486,990,454
Cape May	10,005,014,979	8,102,149,064	1,902,865,915
Cumberland	2,677,996,458	2,410,821,738	267,174,720
Essex	15,691,100,300	12,498,191,800	3,192,908,500
Gloucester	5,119,860,908	4,722,056,916	397,803,992
Hudson	15,106,364,704	12,425,329,251	2,681,035,453
Hunterdon	6,847,511,558	5,896,471,001	951,040,557
Mercer	6,483,594,112	5,308,136,210	1,175,457,902
Middlesex	28,820,683,756	26,569,731,861	2,250,951,895
Monmouth	25,367,914,090	19,233,802,873	6,134,111,217
Morris	23,129,294,491	22,482,174,806	647,119,685
Ocean	20,567,983,093	17,505,557,436	3,062,425,657
Passaic	11,418,101,232	9,334,961,787	2,083,139,445
Salem	1,123,816,037	1,046,134,860	77,681,177
Somerset	15,575,875,386	11,302,292,318	4,273,583,068
Sussex	4,938,176,369	4,677,112,825	261,063,544
Union	19,056,434,333	15,300,595,188	3,755,839,145
Warren	4,193,543,362	3,536,355,397	657,187,965
Totals	\$314,561,256,775	\$272,229,127,668	\$42,332,129,107

TABLE 6
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED
IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classification, as follows:

	1989	1988	Change
Public school property	\$ 8,193,089,828	\$ 7,690,912,893	\$ 502,176,935
Other school property	3,233,615,015	3,077,280,148	156,334,867
Public property	19,409,774,537	16,999,282,739	2,410,491,798
Church & charitable property	5,918,104,783	5,405,560,503	512,544,280
Cemeteries & graveyards	897,265,164	666,841,677	230,423,487
Other Exemptions:			
Real	9,071,518,924	8,304,389,727	767,129,197
Totals	\$46,723,368,251	\$42,144,267,687	\$4,579,100,564

TABLE 7
SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR

	1989	1988	Change
LEVIED BY LOCAL ASSESSORS:			
County taxes (exclusive of counties' quota of bank stock taxes)	\$2,001,088,437.19	\$1,806,887,131.76	\$194,201,305.43
County Library taxes	31,642,109.28	29,706,622.17	1,935,487.11
County Local Health Service taxes	7,441,479.00	6,922,649.00	518,830.00
County Open Space Preservation Trust Fund Tax	4,000,000.00	—	4,000,000.00
Local Purpose taxes:			
District School taxes	4,351,635,830.12	3,455,561,810.93	896,074,019.19
Other local taxes	2,329,760,806.75	2,048,945,940.31	280,814,866.44
Total tax levy on which tax rate is computed	*\$8,726,832,862.34	*\$7,755,666,441.51	\$971,166,420.83

*Bergen County included \$1,264,200.00 (Garbage District) in their Total Tax Levy for 1989 and \$866,488 for 1988.

TAXPAYER REGISTRATION

The Taxpayer Registration Branch is concerned with registering new taxpayers and maintaining registration information on previously registered taxpayers. The branch is responsible for the active files of both business and individual taxpayers. Other responsibilities include registration related activities such as delinquency identification, issuing licenses and certificates as well as identifying relationships between taxpayers. Taxpayer registration information is maintained through the recently implemented system known as "TAXREG". This system became operational in May of 1988 and allows the Division to capture the information needed for tax eligibility determinations, tax return mailings and mailings of special notices to selected groups of taxpayers.

Taxpayer Registration

During the fiscal year, the section added 53,151 new accounts to the registration file of business taxpayers and processed 261,519 changes to existing information on the file. The section also issued a total of 40,865 licenses for the Motor Fuels and Cigarette Taxes.

Delinquency

The Delinquency Section is responsible for the responses received from the mailing of delinquent notices for the Sales Tax, Corporation Business Tax, and Gross Income Tax. The section processed 49,766 responses to these notices during the fiscal year.

SPECIAL PROCEDURES/INVESTIGATIONS

The Special Procedures/Investigations Activity is concerned with problem taxpayers or collection activity involving litigation. Regarding taxpayers with special problems, Investigations is responsible for establishing field contact with taxpayers for whom on site examination, clarification, inspection or related acts of tax enforcement may be appropriate. The Division's two main taxpayer information services are also included in this Activity. The Tax Counselors attorneys give technical and legal advice relating to taxation while the Taxpayer Service provides general assistance and information to the taxpayer.

SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also responsible for recommending taxpayers for criminal and civil proceedings.

Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claims to federal and state courts relative to insolvency matters.

The Bankruptcy Section received 6,411 notices of insolvency resulting in 915 Proofs of Claim being filed. The difference between the notices received and the number of Proofs of Claim represented those notices indicating that the business had no assets and/or was not indebted to the Division. The assessed value of claims was \$14.1 million while collections totaled \$3.2 million.

Bulk Sales

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sales, Transfer or Assignment, other than in the normal course of business.

Bulk Sales Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code. The Section processed 2,536 Bulk Sales Notices resulting in collections of \$3.5 million.

Condemnations & Foreclosures

During the fiscal year, 170 collection efforts relative to Condemnation proceedings and Foreclosure proceedings produced assessments resulting in total collections of \$2,935.

Deferred Payment Control

The Deferred Payment Control Section monitors monies received by the Special Procedures Branch under installment payment plans. This Section realized revenue of \$3.8 million from 394 accounts during fiscal 1989.

During the fiscal year, the Branch continued its participation in a joint venture with the Office of the Attorney General to collect delinquent taxes. While the initial purpose of the project was to secure the assistance of the Attorney General to recover tax debts for those entities operating outside of New Jersey, the scope of the project has now widened to include taxpayers within New Jersey.

Initiated in the fall of 1987, and being coordinated through the Deferred Payment Control Section, the program has generated 641 cases during the year. Collections on these matters amounted to \$1.3 million for the fiscal year.

Judgments

The Judgment Section collects overdue liabilities from taxpayers who neglected or refused to pay taxes and/or file returns through normal channels. The principal statutory remedy invoked is the filing of Certificates of Debt with the Clerk of the Superior Court. During fiscal year 1989, the Judgment Section processed 4,328 files and collected \$9.6 million. It also issued 4,130 Certificates of Debt in the amount of \$62.8 million which were docketed as Judgments in the Superior Court.

Liens, Levies and Seizures

During fiscal year 1989, 2,412 cases were investigated resulting in the filing of 2,904 Warrants of Execution in the County Clerks' offices throughout New Jersey. In conjunction with this operation, field investigators of the Liens, Levies and Seizures Section seized the assets of 130 various enterprises in order to induce taxpayer compliance.

This section produced revenue of \$4.6 million during fiscal year 1989.

INVESTIGATIONS

The Investigations Branch is responsible for establishing field contact with taxpayers for the purpose of collecting delinquent and deficient taxes, securing delinquent returns, investigating new businesses, detecting state tax law violations, filing Certificates of Debt against uncooperative taxpayers, executing on those Certificates of Debt through levy or seizure action, prosecuting violators in municipal court, and recommending criminal prosecution when appropriate.

At the present time, 107 field investigators are assigned to eight regional offices located throughout the State. During fiscal year 1989, 79,354 assignments were completed resulting in the collection of \$49.4 million. The taxpayer service function in the regional offices resulted in collections totalling \$139.2 million. This is a 33% increase over the previous year's collections of \$104.3 million.

The addition of the new Generic Tax System (GENTS) and Tax Record Image Management System (TRIMS) combined with the Taxation Unremitted Liability Inventory Plotting System (TULIPS) provide increasingly effective tools to aid the Investigations Branch in the enforcement of the many tax statutes under its jurisdiction. Many taxpayers whose violations may have previously remained undetected, are now made aware of their obligations and subject to the enforcement actions of the Division.

The Boat Program has remained one of the most successful special projects of the Branch realizing approximately \$4.5 million over the last 3 fiscal years of which \$1.6 million was collected this past year. These monies are derived from boat owners in New Jersey who have failed to pay the sales or use tax on their vessels. In addition to the original 23' Pentara racing boat on loan from the U.S. Customs, a 25' Sea Ray and a 17' Boston Whaler were added to the Division's Navy this year to be used by the investigators to seek out potential tax evaders on N.J.'s waterways.

Continuing projects during the 1990 fiscal year will be the canvassing of vendors at flea markets, trade shows, fairs, etc. to ensure that all vendors are properly registered and in compliance with the State's tax laws.

A new procedure is currently being initiated in which 1 or 2 paraprofessionals in each regional office will perform the initial processing on selected cases by attempting to resolve a taxpayer's deficiency or delinquency by telephone contact. TACS (Taxpayer Automated Contact System) has been operating in the Taxpayer Service Area since 1988 and has proven a successful and relatively inexpensive enforcement tool to increase compliance. The expansion of the TACS Oper-

ation to the field offices should increase completed cases and collections and provide a direct flow of cases to the field investigator for further collection action if deemed necessary.

Motor Vehicle Casual Sales Section

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles on all non-dealer vehicle transactions to determine whether the proper amount of sales or use tax was paid.

After proper screening of title transfers, assessment letters are mailed to any transferee where there appears to be an additional tax liability resulting from the sales of motor vehicles, boats, and aircraft. During the year, 3,346 cases resulted in \$1.8 million in additional taxes collected.

This section examines all exemption certificates from purchasers who claim exemptions from the New Jersey Sales Tax, and bills them for the tax due if the exemption is inappropriate.

Litigations Unit

Amnesty legislation provided that a person could be charged with a disorderly persons offense for a variety of acts or omissions relative to any State tax law. Examples of such offenses are failure to file a return, failure to pay the tax due, failure to register, failure to keep required records, dealing with persons not properly registered, knowingly possessing taxable goods on which the tax has not been paid, etc.

The Litigations Unit, which is responsible for the administration of the Disorderly Persons Program, prepares summonses, tracks cases, and prepares statistical reports. The Disorderly Persons cases are prepared by the field investigators and prosecuted in municipal court by a Deputy Attorney General.

Case resolutions for fiscal year 1989 are as follows:

Closed Cases	164
Jail Days Imposed	935
Jail Days Suspended	935
Probation (days)	2,555
Fines Imposed	\$ 76,770
Fines Suspended	\$ 18,545
Restitution Paid	\$331,719

TAX COUNSELORS

Tax Counselor Section provides answers to technical or complicated inquiries from any taxpayer or the public regarding taxes administered by the Division. It also drafts rules and regulations and gives internal advice to other units regarding questions or issues which arise under the laws administered by the Division. In cooperating with the Office of the Attorney General, it acts as liaison with respect to the Division's litigating position in tax appeals and in the process of requesting an opinion of the Attorney General. It also coordinates the Division's activities with regard to information given to the public. This public information function is accomplished through impact statements and written responses to rule comments when rules are proposed or adopted to implement provisions of tax laws, and less formally in the form of question and answer booklets, tax return instructions and the State Tax News.

TAXPAYER SERVICES

Information on all taxes and programs administered by the Division is provided by Taxpayer Services' personnel, who responded to nearly 2,500 inquiries by letter and answered over 790,000 telephone calls during fiscal 1989.

The Division's automated telephone system, "Tax-Talk," which provides information to taxpayers 24 hours a day, seven days a week, is now operational via a toll-free number: 800-323-4400. Tax-Talk provides quality and efficient service through a series of pre-recorded telephone messages concerning various New Jersey tax issues. Callers requiring more information or those with complex questions may choose an option that allows them to speak directly with a Taxpayer Service Representative.

Although Tax-Talk has only been in service for a few months, it is already averaging over 3,000 calls a day. In addition, over 1,000 form orders a month are being processed by Tax-Talk.

Ongoing computerization is allowing Taxpayer Services to provide increased programs and services, while also allowing the general public greater access to the Division.

Tacs

The Taxpayer Automated Contact System (TACS) is a collection

and enforcement activity administered by Taxpayer Services relying heavily on phone and/or mail contact for the purpose of collecting delinquent and deficient taxes. The TACS unit handled 2,600 cases and collected \$5.3 million during fiscal year 1989.

TACS, while primarily an enforcement tool to inexpensively increase compliance, also provides a service to resolve taxpayers' problems and assists them in becoming more informed and responsible business people.

Regional and Walk-In Offices

Personal tax assistance, including the completion of tax returns, was rendered at 10 walk-in regional offices located throughout the State and a main lobby located in the Trenton Taxation Building. Taxpayers also received statewide assistance at 11 additional temporary offices which were open during the income tax season. The total number of taxpayers assisted was 95,155.

Training Programs

Over 1300 volunteers throughout the State were trained in the Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) programs. The volunteers locally assisted over 50,000 residents with questions, completion of New Jersey Income Tax returns and general information at over 400 sites statewide. Volunteers also visited over 1350 home-bound taxpayers to aid them with their New Jersey tax returns. Reference materials, including a comprehensive New Jersey Income Tax coursebook and several newsletters, were provided to volunteers to aid them in their efforts. Technical tax and procedural training was provided to seasonal Division employees and permanent staff members as an integral part of a commitment to provide accurate up-to-date information to taxpayers.

Continuing education efforts include a modular package of tax education resource materials for high schools entitled "Understanding New Jersey Taxes." The module consists of a teacher's guide and teaching materials such as reproducible handouts, sample tax forms and transparencies, as well as the comprehensive coursebook on New Jersey income tax preparation entitled "Mastering New Jersey Taxes." The module, designed for use in conjunction with the Federal "Understanding Taxes" program, was distributed to almost 700 schools throughout the State.

Small Business Workshops

The Small Business Workshop Program, held in conjunction with the Internal Revenue Service, continues to provide both State and Federal tax information to new entrepreneurs. Last year, fourteen all-day workshops were attended by 717 new business persons. Guest speakers were also provided by Taxpayer Services to various professional, civic and community groups.

Publications and Tax Forms

Taxpayer Information Services is responsible for the design, composing and editing of several publications containing tax information of specific interest to various segments of the populace. The publications are provided to the regional offices for distribution and are also mailed to taxpayers on request.

Last year Taxpayer Services developed two new publications, Package NJX and Reproducible Forms for libraries, similar to those of the Internal Revenue Service. These publications were designed to give taxpayers and preparers ready access to State tax forms for easy reference and reproduction.

Approximately 12,000 practitioners ordered bulk forms in fiscal 1989 and over 64% took advantage of the "Fast Forms" service which mails a packet of each State tax form upon request.

Since Package NJX provides a more comprehensive collection of forms used by the Division of Taxation and because of the favorable response by the public, Package NJX will be made available for the 1990 tax season in place of "Fast Forms."

Service Improvements

The future plans of TIS are aimed at fulfilling our commitment to provide quality customer service to the taxpayers of New Jersey. The Call Management System (CMS) which monitors and administers the Hotline is the pulse of the Division's centralized communication's link with the public. Modifications to CMS and ICD (Tax-Talk) will be made throughout the year in order to improve service.

A major pilot program, the Automated Refund Inquiry System (ARIS) is expected to be initiated in the coming year. The system will provide a direct link between ICD and the Generic Tax System (GENTS), allowing taxpayers to receive information directly from GENTS on the status of their New Jersey Gross Income Tax Refund.

CHAPTER III **SOURCES OF REVENUE ADMINISTERED** **BY THE DIVISION**

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ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Act: N.J.S.A. 54:41-1 *et seq.*

DESCRIPTION

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of \$.03 per gallon (C. 85, P.L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and \$1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to \$1.50 per gallon (C. 18 P.L. 1947); in 1963 to \$1.80 per gallon (C. 43, P.L. 1963); in 1969 to \$2.30 per gallon (C. 52, P.L. 1969); and in 1973 to \$2.80 per gallon (C. 52, P.L. 1972).

EXEMPTIONS

- (1) Sales to organizations of Armed Forces Personnel.
- (2) Sales under R.S. 54:43-2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

RATE OF TAX

<i>Types of Beverage</i>	<i>Rate per gallon</i>
Beer	3-1/3¢
Liquor	\$2.80
Still Wine, Vermouth and Sparkling Wines	\$.30
Wine (local)	\$.30

COLLECTIONS (Fiscal Year)

1987	\$57,886,041
1988	55,092,185
1989	53,484,609

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 8
ALCOHOLIC BEVERAGE TAX RATES:
COMPARISON WITH OTHER STATES

State	ALCOHOLIC BEVERAGE RATES		SALES TAX ²
	Beer	Liquor	Wines
New Jersey	3-1/3¢ gal. or \$1.03-1/3 bbl.	\$2.80 gal.	30¢ gal. 7.3% ³
Connecticut	\$6.00 bbl.	\$3.50 gal.	60¢ to \$1.50 gal. 7½%
New York	11¢ gal.	\$5.29 gal.	20¢ to 53-1/3¢ gal. 4%
Massachusetts	\$3.30 bbl.	\$4.05 gal.	55¢ to \$1.10 gal. —
Maryland	9¢ gal.	\$1.50 gal.	40¢ gal. 5%
Ohio	\$2.50 bbl.	State monopoly ¹	24¢ to \$1.25 gal. 5%
Pennsylvania	\$2.48 bbl.	18% of net price ¹	0.5¢ per unit proof per wine gal. 6%

¹Monopoly—State receives most or all of revenue through markup.

²This rate applies to value of purchases of beer, liquors and wines.

³Alcoholic beverages, except draught beer sold by the barrel, are taxed. Tax is collected by the wholesalers from the retail licensee.

BUSINESS PERSONAL PROPERTY TAX

Citation: The Business Personal Property Tax Act: N.J.S.A. 54:11A-1—et seq.

DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personality from local taxation (except business personality of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The other replacement taxes were: Corporation Business Tax (1.25% of net income tax base), Retail Gross Receipts Tax and Unincorporated Business Tax.

This program was terminated (C. 3, P.L. 1977).

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

EXEMPTIONS (54:11A-2(b))

- (1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;
- (2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;
- (3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;
- (4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;
- (5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;
- (6) Goods and chattels used or held for use in the business of farming;
- (7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and
- (8) Machinery and equipment acquired on or after January 1, 1977.

RATE OF TAX

1.3% (\$1.30 per \$100) of taxable value. Taxable value is 50% of original cost.

COLLECTIONS (Fiscal Year)

1987	\$29,786,820
1988	23,100,946
1989	19,603,025

DISPOSITION OF REVENUES

Revenues collected from general business entities are deposited in the State Treasury for general State use. Revenues collected from Banking Corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

CIGARETTE TAX

Citation: The Cigarette Tax Act: N.J.S.A. 54:40A—1 *et seq.*
Unfair Cigarette Sales Act of 1952, N.J.S.A. 56:7—18 *et seq.*

DESCRIPTION

Cigarette Tax applies at a rate per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling \$100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C.247, P.L. 1952). Also effective in 1952 were increases in license fees; from the original \$250 to \$350 for distributors and from \$100 to \$200 for wholesale dealers. The wholesale dealer license fee was increased to \$250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51 P.L. 1968). Effective June 18, 1982, a surtax of 5% of the wholesale price (minimum 5¢ per pack) was imposed. Effective July 1, 1983, the surtax was increased from 5% to 6%. Rate of tax on packs of 25 cigarettes at 125% of the tax on packs of 20 cigarettes effective September 1, 1985 or \$.3125 per pack. Discount rate on the 25 cigarettes stamps .886% of face value. Effective July 1, 1987, the 6% surtax applied to the average wholesale price of cigarettes increased from 6¢ to 8¢. The rate of tax on a pack of 25 cigarettes at 125% of the tax on 20 cigarettes also effective July 1, 1987 or \$.3375 per pack.

EXEMPTIONS

- (1) Sales to the United States Government or its agencies;
- (2) Interstate Commerce sales; and
- (3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

9-1/2¢ for each ten cigarettes or fraction thereof (19¢ per pack of twenty cigarettes) plus a surtax equal to the sales tax rate applied to the average wholesale price of cigarettes rounded up to the next highest cent but not less than 2-1/2¢ per 10 cigarettes (8¢).

A distributor is allowed a 1.80% discount on the purchase of 1,000 or more stamps or meter impressions.

COLLECTIONS (Fiscal Year)

1987	\$210,954,509
1988	221,822,632
1989	212,172,953

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

**TABLE 9
CIGARETTE TAX RATES
COMPARISON WITH OTHER STATES**

<i>State</i>	<i>Cigarette Tax (Per Pack)</i>	<i>Sales Tax</i>
New Jersey	27¢	Exempt
Connecticut	40¢	Taxable
Maryland	13¢	Exempt
New York	21¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4.25% New York City)
Ohio	18¢	Taxable
Pennsylvania	18¢	Taxable
Massachusetts	26¢	Exempt

LICENSE FEES—FISCAL YEAR 1989

<i>Type</i>	<i>Fee</i>	<i>Number</i>	<i>Amount</i>
Distributor	\$350	101	\$ 35,350
Wholesale Dealer	250	223	58,750
Retail Dealer	5	14,667	73,335
Vending Machine	5	17,279	86,395
Manufacturer	10	9	90
Manufacturer's Representative	5	243	1,215
Miscellaneous License Revenue	—	—	25
		<u>32,522</u>	<u>\$255,160</u>

**TABLE 10
NEW JERSEY COMPARATIVE SALES
PACKS OF CIGARETTES**

<i>Fiscal Year</i>	<i>Tax Rate</i>	<i>Total Packs of Cigarettes Sold</i>	<i>Percent Change</i>
1987	27¢	857,764,350	-1.5
1988	27¢	839,076,620	-2.2
1989	27¢	802,768,010	-4.3

CORPORATION TAX

(a) CORPORATION BUSINESS TAX

Citation: The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq.* (C. 162, P.L. 1945 as amended and supplemented).

DESCRIPTION

Corporation Business Tax Act imposes on a "corporation" a franchise tax for the privilege of having or exercising its corporate charter in this state or doing business, employing or owning capital or property, or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

- (a) Existing under the laws of New Jersey;
- (b) A foreign corporation,
 - (1) Holding a general certificate of authority issued by the Secretary of State;
 - (2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;
 - (3) Doing business in New Jersey;
 - (4) Employing or owning capital or employing or owning property in New Jersey;
 - (5) Maintaining an office in New Jersey.

The tax is measured by that portion of the net income allocable to New Jersey. The tax applies to Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof during which the corporation has a taxable status within New Jersey.

HISTORY

Corporation Business Taxes date back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (C. 264, P.L. 1936). This tax was replaced in 1937 (C. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the tax on allocable net worth from 8/10 mills per \$1 to 2 mills per \$1.

Chapter 63, Laws of 1958 amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax at 1-3/4% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

In 1982, there was enacted into law a measure phasing out the Corporation Business Tax on net worth. The tax will be phased out at 25% per year over a four year period with taxpayers whose accounting or privilege periods begin on or after April 1, 1983 (C. 55, P.L. 1982).

Net Income Tax rates have changed as follows:

Effective Date	Rate Change
January 1, 1967 (C. 134, P.L. 1966)	1-3/4% to 3-1/4%
January 1, 1968 (C. 112, P.L. 1968)	3-1/4% to 4-1/4%
January 1, 1972 (C. 25, P.L. 1972)	4-1/4% to 5-1/2%
January 1, 1975 (C. 162, P.L. 1975)	5-1/2% to 7-1/2%
January 1, 1980 (C. 280, P.L. 1980)	7-1/2% to 9%

Chapter 143 Laws of 1985 allows a carryover of net operating loss as a deduction from taxpayer's entire net income for seven years following the year of the loss for taxable years ending after June 30, 1984. (Approved April 22, 1985)

EXEMPTIONS

- (1) Certain Agricultural Cooperative Associations;
- (2) Building and Loan Association and Saving and Loan Associations;
- (3) Certain Federal Corporations;
- (4) Corporations created under the Limited-Dividend Housing Corporation Law;
- (5) Cemetery Corporations;
- (6) Non-profit Corporations without capital stock;
- (7) Non-stock Mutual Housing Corporations;
- (8) Railroad and Canal Corporations;
- (9) Street, Railway, Gas, Light, Power and Other Corporations Using the Public Streets;
- (10) Utilities subject to franchise tax and Insurance Companies subject to premium tax; and
- (11) International Banking Facilities.

RATE OF TAX

A tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. The minimum tax is \$25 for domestic corporations and \$50 for foreign corporations.

INSTALLMENT PAYMENTS OF ESTIMATED TAX

Taxpayers are required to make installment payments of Estimated Tax. The requirement for making these payments is based on the amount of the Total Tax Liability shown on the most recent return.

(a) If the Total Tax Liability is \$500 or more, the taxpayer must make installment payments. These payments are due on or before the 15th day of the 4th, 6th, 9th and 12th month of the tax year.

(b) If the Total Tax Liability is less than \$500, installment payments may be made as shown in (a) above or, in lieu of making installment payments, the taxpayer may make a payment of 50% of the Total Tax Liability.

BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as

taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

INVESTMENT COMPANIES

Investment companies and regulated investment companies are subject to tax under special allocation formulas.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, these Investment Companies are subject to a minimum tax of \$250.00 for combined net worth and net income obligation.

"Regulated Investment Company" means any corporation which, for a period covered by its reports, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

The Corporation Business Tax on regulated investment companies was eliminated (P.L. 1983, C. 75), approved on February 24, 1983. Regulated investment companies in New Jersey were formerly taxed on both entire net worth and entire net income. These taxes are now eliminated and a set fee of \$250 per year is imposed.

DEFERRED PRE-DISSOLUTION PAYMENT, ETC.

Chapter 367, P.L. 1973, approved in 1974, eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by net income allocated to New Jersey, according to a three-fraction formula based on an average of property, sales and payroll. The factor is computed by adding the percentage of the property, sales receipts and payroll fractions and dividing the total by three.

COLLECTIONS (Fiscal Year)

	<i>General Business Corporations</i>	<i>Banking Corporations</i>	<i>Financial Corporations</i>
1987	\$1,129,229,561	\$72,702,945	\$ 6,235,893
1988	1,227,591,049	80,429,895	14,898,112
1989	1,350,581,694 ¹	85,576,893	31,578,900

DISPOSITION OF REVENUES

Revenues collected from general business corporations are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

¹Includes tax receipts from windfall profits court decision.

TABLE 11
CORPORATION TAX RETURNS
BY TOTAL TAX LIABILITY
(Dollar Amounts in Thousands)

1987

Total Tax Liability	Returns	Net Worth* Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
\$							
Under	142,054	—	3,907,366	\$ 2,096,066	\$ 6,611,361	\$ 367,523	\$ 40,979,513
100 Under	7,665	—	1,086,643	450,927	617,945	41,678	2,057,151
200 Under	5,526	—	1,356,230	614,202	205,832	45,105	2,811,366
300 Under	4,137	—	1,437,296	546,662	370,726	46,032	2,026,445
400 Under	3,303	—	1,476,381	536,306	337,986	40,573	1,916,316
500 Under	11,390	—	6,237,208	1,104,246	1,212,455	248,508	9,627,557
1,000 Under	11,766	—	17,064,609	1,329,342	1,526,444	500,116	20,121,986
2,000 Under	6,506	—	15,957,217	1,027,830	1,316,383	436,691	17,656,176
3,000 Under	4,325	—	14,996,742	844,904	856,420	282,072	16,571,344
4,000 Under	3,032	—	13,530,550	609,885	674,513	256,173	15,125,316
5,000 Under	7,003	—	46,965,708	1,692,568	2,303,746	921,867	52,915,694
10,000 Under	4,976	—	76,851,741	2,229,615	3,409,761	1,357,525	86,663,593
25,000 Under	2,074	—	72,498,277	1,920,495	3,740,195	891,008	81,406,125
50,000 Under	676	—	53,400,435	1,303,927	2,793,073	465,354	57,492,902
75,000 Under	430	—	37,364,535	694,703	1,548,913	300,046	40,368,492
\$100,000 and Up	1,467	—	649,623,796	3,280,241	28,504,273	21,349,059	693,110,978
Totals	216,572	\$95,372	\$1,017,756,134	\$20,465,940	\$56,030,026	\$27,551,529	\$1,140,676,954

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

*Net worth tax fully phased out return year 1987. Total net worth tax amount is shown.

TABLE 12
CORPORATION TAX RETURNS
BY NET INCOME TAX LIABILITY
(Dollar Amounts in Thousands)

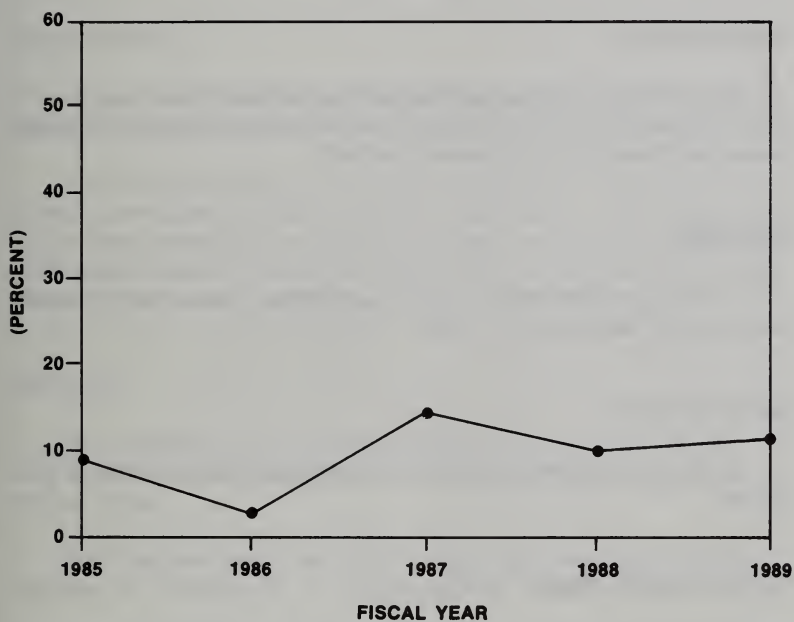
1987

Net Income Tax Liability		Returns	Net Worth*	Net Income	Prepayment	Credit	Penalty & Interest	Payment
			Tax	Tax				
\$	Under	142,193	—	\$ 3,988,069	\$ 2,115,219	\$ 8,630,229	\$ 368,029	\$ 41,299,880
	100	7,608	—	1,085,132	448,492	597,451	41,511	2,048,311
	200	5,508	—	1,357,888	815,185	206,011	45,105	2,810,870
	300	4,133	—	1,439,234	548,849	371,977	46,032	2,030,221
	400	3,295	—	1,475,024	534,190	338,065	40,573	1,914,229
	500	11,378	—	8,243,184	1,095,868	1,205,864	248,523	9,816,556
	1,000	11,778	—	18,951,164	1,328,002	1,525,533	500,101	20,105,575
	2,000	8,505	—	15,964,750	1,027,830	1,317,219	436,891	17,540,934
	3,000	4,324	—	14,993,581	844,066	857,801	282,072	18,563,158
	4,000	3,033	—	13,545,219	811,337	883,257	258,173	15,130,265
	5,000	7,003	—	49,002,578	1,885,348	2,300,385	921,529	52,902,856
	10,000	4,971	—	78,840,314	2,242,187	3,409,781	1,357,525	86,825,858
	25,000	2,074	—	72,547,977	1,910,495	3,740,194	891,006	81,368,948
	50,000	875	—	53,350,735	1,303,927	2,783,073	465,354	57,470,902
	75,000	430	—	37,364,535	894,703	1,548,913	300,048	40,368,492
	100,000	1,468	—	649,728,754	3,280,241	28,504,273	21,349,059	693,112,303
	\$100,000 and Up	218,572	\$95,372	\$1,017,758,134	\$20,485,940	\$56,030,028	\$27,551,528	\$1,140,876,954
Totals								

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

*Net worth tax fully phased out return year 1987. Total net worth tax amount is shown.

CHART 1
CORPORATION TAX PERCENT CHANGE
1985-1989



CORPORATION INCOME TAX

Citation: The Corporation Income Tax Act: N.J.S.A. 54:10E-1 *et seq.*

DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within the State which are not subject to the tax imposed under the Corporation Business Tax Act.

HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

RATE OF TAX

7¼% of entire net income or such portion as is allocable to New Jersey.

COLLECTIONS (Fiscal Year)

1987	\$ 510,013
1988	1,732,004
1989	287,210

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

FINANCIAL BUSINESS TAX

Citation: The Financial Business Tax Law: N.J.S.A. 54:10B-1 *et seq.*

DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C. 9, P.L. 1970).

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Business Tax (C. 171, P.L. 1975). Unincorporated Financial Businesses continue to be subject to the tax.

EXEMPTIONS

- (1) National Banks;
- (2) Production Credit Association (Farm Credit Act of 1933);
- (3) Stock and mutual insurance companies authorized to do business in New Jersey;
- (4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;

- (5) Credit Unions;¹
- (6) Savings banks, Savings and Loan Associations and Building and Loan Associations;¹
- (7) Pawnbrokers;¹
- (8) State Banks and trust companies; and
- (9) Financial business corporations.

RATE OF TAX

1½% of taxable net worth. For a taxpayer doing business in more than one state, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere else during the taxable year. Minimum tax is \$25.

COLLECTIONS (Fiscal Year)

1987	\$35,456
1988	8,309
1989	54,807

DISPOSITION OF REVENUES

Revenues are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

¹Exempt only if organized under Laws of New Jersey.

GROSS INCOME TAX

Citation: The New Jersey Gross Income Tax, N.J.S.A. 54A:1—1 *et seq.*

DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age or disability is exempt as follows: First \$10,000 for a married couple filing jointly; \$5,000 for a married person filing separately; and \$7,500 for a single taxpayer (C.40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than \$3,000.

C. 229, P.L. 1982 increased the rate from 2-1/2% to 3-1/2% on amounts in excess of \$50,000 effective January 1, 1983.

C. 304, P.L. 1985 allows residents a deduction from taxable income for property taxes paid on the taxpayer's homestead, effective for taxes paid after 1984.

RATE OF TAX

Graduated from 2% on taxable income up to \$20,000 to 2-1/2% on taxable income over \$20,000 but not over \$50,000 to 3-1/2% on amounts in excess of \$50,000.

EXEMPTIONS

- (1) Taxpayer, \$1,000.
- (2) Taxpayer's spouse who does not file separately, \$1,000.
- (3) Taxpayer 65 years old or older, \$1,000; also \$1,000 for spouse who is 65 years old or older who does not file separately.
- (4) Taxpayer blind or totally disabled, \$1,000; also, on joint return, \$1,000 for blind or disabled spouse.
- (5) For each dependent \$1,000, plus an additional \$1,000 for each dependent child who attends, full time, an institution of higher education.

DEDUCTIONS

- (1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.
- (2) Unreimbursed medical expenses in excess of 2% of gross income.

CREDITS

- (1) \$65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P.L. 1977). This increases to \$100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.
- (2) Amounts withheld by an employer and payments of estimated tax.
- (3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not

exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be \$18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

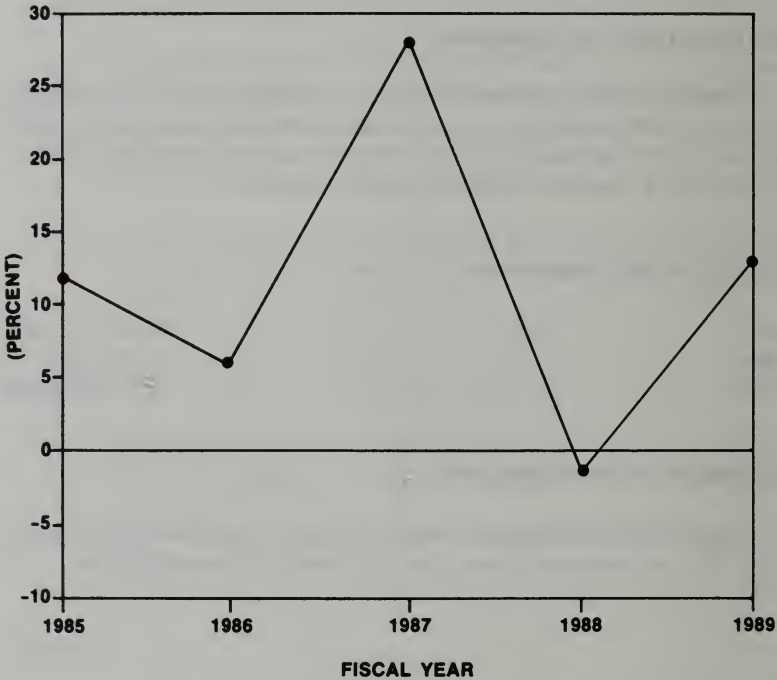
COLLECTIONS (Fiscal Year)

1987	\$2,607,617,501
1988	2,564,305,127
1989	2,902,892,244

DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

CHART 2
GROSS INCOME TAX PERCENT CHANGE
1985-1989



INSURANCE PREMIUMS TAX

Citation: The Insurance Premiums Tax Law: N.J.S.A. 54:16—1 *et seq.*;
54:16A-1—*et seq.*; 54:18A—1 *et seq.*; 54:17—4 *et seq.*

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workers compensation insurers are taxed upon net premiums received.

HISTORY

The first insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (C. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions with subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (C.3, P.L. 1966).

Chapter 183, P.L. 1981 provided for repeal of the Insurance Franchise Tax making insurance companies subject only to Insurance Premium Tax. It also provided an additional 50% prepayment from domestic insurers.

RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional 1/4 of 1% on workers compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12-1/2% of the total premiums collected.

COLLECTIONS (Fiscal Year)

1987	\$142,536,429
1988	162,180,184
1989	227,813,896 ¹

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exception:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home 1989—(\$3,920,405).

¹Installment payment date requirement for foreign insurance companies changed from October 1 to June 1 and increased this installment payment from 25% to 50% effective June 1, 1989. (P.L. 1989, c.81)

LANDFILL CLOSURE AND CONTINGENCY TAX

Citation: Sanitary Landfill Facility Closure and Contingency Fund Act; N.J.S.A. 13:1E-100 *et seq.*

DESCRIPTION

The Landfill Closure and Contingency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Act also requires the sanitary landfill facility owner or operator to establish an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account \$1.00 per ton for all solid waste accepted for disposal.

HISTORY

The Sanitary Landfill Facility Closure and Contingency Fund Act (C. 306, P.L. 1981) was signed into law on November 25, 1981 and became effective January 1, 1982.

RATE OF TAX

The tax rate is \$0.50 per ton or \$0.15 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is \$0.002 per gallon.

COLLECTIONS (Fiscal Year)

1987	\$4,847,147
1988	3,649,630
1989	2,288,321

DISPOSITION OF REVENUES

All tax revenues are credited to the Sanitary Landfill Facility Contingency Fund, administered by the New Jersey Department of Environmental Protection, established to insure the proper closure and operation of sanitary landfill facilities in this State.

LITTER CONTROL TAX .....	73

Citation: The Clean Communities and Recycling Act: N.J.S.A. 13:1E-92 *et seq.*

DESCRIPTION

The Litter Control Tax is imposed on all gross receipts from sales of litter-generating products sold within or into New Jersey by each person engaged in business in the state as a manufacturer, wholesaler, distributor or retailer of such products. Any retailer with less than \$250,000 in annual retail sales of litter-generating products is exempt from this tax.

HISTORY

The Clean Communities and Recycling Act, C. 533, P.L. 1985, was enacted and approved on January 21, 1986, amending the Solid Waste Management Act and imposing a Litter Control Tax, effective April 21, 1986, on the sale of certain litter-generating products in New Jersey.

RATE OF TAX

The tax rate is imposed at 3/100 of 1% (.0003) on all gross receipts from wholesale sales of litter-generating products sold in New Jersey at the rate of 2.25/100 of 1% (.000225) on all gross receipts from retail sales.

COLLECTION (fiscal year)

1987	\$5,169,247
1988	8,068,864
1989	8,671,560

DISPOSITION OF REVENUE

Revenues are deposited in the Clean Communities Account Fund.

LOCAL PROPERTY TAX

Citation: The Local Property Tax: N.J.S.A. 54:4—1 *et seq.*

DESCRIPTION

An *ad valorem* tax—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone, telegraph and messenger systems companies.

A *local* tax—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

Property assessment (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," except for qualified farm land, which is specially valued.

HISTORY

It may be said that the property tax originated in 1670 with a levy of one half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called "certainties." In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, Paragraph 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax "in lieu." Thus began a long period of erosion of the "general property tax" concept. In 1884 a State Board of Assessors was created and given responsibility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agricultural use only. Chapter 51, Laws of 1960 (effective for tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Non-business personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than \$158.7 million.

The decision in *Switz v. Middletown Township, et al.*, 23 N.J. 580, required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of \$50 and \$250 respectively.

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in \$1 per \$100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. The average rate for the State is \$2.77.

GROSS TAX LEVY (Fiscal Year)

1987	\$6,829,752,376
1988	7,755,666,442
1989	8,726,832,862

DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

MOTOR FUELS TAX

Citation: The New Jersey Motor Fuels Tax Act: N.J.S.A. 54:39—1 *et seq.*

DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

HISTORY

The first gasoline tax law (C. 334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

Unfair Motor Fuels Practices Act (C. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concessions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on the sales of motor fuels.

The general motor fuels tax rate has changed as follows:

<i>Effective Date</i>	<i>Per Gallon</i>
Dec. 1, 1930	2¢-3¢
July 1, 1954	3¢-4¢
July 1, 1958	4¢-5¢
June 1, 1961	5¢-6¢
July 1, 1968	6¢-7¢
July 1, 1972	7¢-8¢
July 1, 1988	8¢-10.5¢

EXEMPTIONS

Motor fuel sales

- (1) to the United States Government,
- (2) between licensed distributors,
- (3) between licensed gasoline jobbers, and
- (4) for export.

RATE OF TAX

The general motor fuels tax rate is 10.5¢ per gallon; 5.25¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 460, P.L. 1987).

The diesel fuels tax rate is 13.5¢ per gallon of which 3¢ per gallon is refundable for fuel used in passenger automobiles and motor vehicles of less than 5,000 pounds gross weight (C. 73, P.L. 1984, effective Sept. 1, 1985).

Licensed distributors are permitted credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39-66).

COLLECTIONS (Fiscal Year)

1987	\$321,103,155
1988	327,091,185
1989	416,729,504 ¹

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury. An appropriated amount pursuant to C. 460, P.L. 1988 and C. 73, P.L. 1984 is annually apportioned to the Transportation Trust Fund for maintenance of the State's transportation system.

¹rate increase effective July 1, 1988.

TABLE 13
MOTOR FUELS TAX RATE: COMPARISON WITH OTHER STATES

State	Rates (per gallon)		Sales Tax
	Gasoline	Diesel	
New Jersey ¹	10.5¢	13.5¢	—
Connecticut	20¢	20¢	—
New York ²	8¢	10¢	4%
			(N.Y.C. 4.25%)
Massachusetts	11¢	11¢	—
Maryland	18.5¢	18.5¢	—
Ohio	14.8¢	14.8¢	—
Pennsylvania	12¢	12¢	—

¹Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.

²New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

TABLE 14
MOTOR FUELS DISTRIBUTORS
DEALERS LICENSE FEES
Fiscal Year 1989

Type	Fee	Number		Expiration Date
		Issued	Amount	
Retail Dealer	\$10	4,654	\$46,540	March 31, each year.
Wholesale Dealer	5	432	2,160	March 31, each year.
Transport License	5	3,254	16,270	March 31, each year.
Total		8,343	\$64,970	

PUBLIC COMMUNITY WATER SYSTEM TAX

Citation: N.J.S.A. 58:12A-21.

DESCRIPTION

The Public Community Water System Tax is levied upon the owner or operator of every public community water system in New Jersey based upon water delivered to consumers, not including water purchased for resale, on or after April 1, 1984.

HISTORY

The Safe Drinking Water Act, N.J.S.A. 58:12A-1 et seq., was amended by C. 443, P.L. 1983, signed into law on January 9, 1984, imposing the Public Community Water System Tax effective April 1, 1984.

RATE OF TAX

The tax rate is \$0.01 per 1000 gallons of water delivered to a consumer, not including water purchased for resale, and paid on a quarterly basis.

COLLECTIONS (Fiscal Year)

1987	\$2,673,033
1988	2,894,435
1989	3,020,302

DISPOSITION OF REVENUES

Revenues from the Public Community Water System Tax are deposited in the Safe Drinking Water Fund administered by the New Jersey Department of Environmental Protection and used to insure clean drinking water in New Jersey.

PUBLIC UTILITY TAXES

(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30A—16 *et seq.* and N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also

provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C. 17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than \$27.0 million.

RATE OF TAX

The rate is 2% for gross receipts of \$50,000 or less and 5% for gross receipts exceeding \$50,000 (N.J.S.A. 54:30A-54(a), 54:30A-18).

COLLECTIONS (Fiscal Year)

1987	\$342,243,264
1988	338,114,504
1989	337,435,489

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities, subject to the limitations imposed by the State's budget.

(b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

Citation: Public Utility Gross Receipts Tax: N.J.S.A. 54:30A—16 *et seq.* and N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

ADMINISTRATION

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments: 25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (C. 25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters

10 and 11, P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of a sum not less than \$27.0 million.

RATE OF TAX

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

COLLECTIONS (Fiscal Year)

1987	\$551,690,839
1988	544,921,546
1989	533,486,803

DISPOSITION OF REVENUES

Gross Receipts Tax is distributed to the municipalities, subject to the limitations imposed by the State's budget.

(c) PUBLIC UTILITY EXCISE TAX (FOR STATE USE)

Citation: Public Utility Excise Tax: N.J.S.A. 54:30A-16 *et seq.* and N.J.S.A. 54:30A-49 *et seq.*

DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (C. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying excise taxes.

RATES (Calendar Year Basis)

0.625% —upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of \$50,000 annually);

0.9375% —upon gross receipts of all utilities except telephone and telegraph.
—for telephone and telegraph the rate is 0.5%.

COLLECTIONS (Fiscal Year)

1987	\$121,692,770
1988	115,501,834
1989	122,255,636

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(d) RAILROAD PROPERTY TAX

Citation: The Railroad Tax Act of 1948; N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed—that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A—2).

The Railroad Property Tax is a State tax on Class II property.

HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay 1/2 of 1% of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: 1/2 of 1% of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1% (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.¹ The 1941 Railroad Tax Act was amended in 1948. Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax. Class III property was defined as "facilities used in passenger service." Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided and is discussed on next page.

The Regional Rail Reorganization Act of 1973 as amended by the Northeast Real Service Act of 1981, effective August 13, 1981 exempted Consolidated Rail Corporation (Conrail) from liability for any State tax. In a similar manner, Public Law 97-102 provided that none of Amtrak's funds may be used to pay State or Local taxes.

EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

RATE OF TAX

\$4.75 for each \$100 of true value of Class II railroad property.

¹In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

COLLECTIONS (Fiscal Year)

1987	\$ 40,368
1988	2,239,781 ¹
1989	2,430,084

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

¹Substantial increase because a major railroad system lost its use of a Federal exemption statute.

(e) RAILROAD FRANCHISE TAX

Citation: The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxes at the "Average Rate of Taxation" (R.S. 54:24—3). Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of \$200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New Jersey. The minimum is \$100 for taxpayers having total railway operat-

ing revenues in the preceding year not in excess of \$1 million and \$4,000 to taxpayers with operating revenues in excess of \$1 million in the preceding year.

COLLECTIONS (Fiscal Year)

1987	\$2,504,206
1988	1,975,765
1989	2,472,838

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

REALTY TRANSFER FEE

Citation: N.J.S.A. 46:15-5 *et seq.*

DESCRIPTION

The realty transfer fee is imposed upon the recording of deeds evidencing transfers of title to real property in the State of New Jersey. As defined in N.J.S.A. 46:15-5, a "deed" is a written instrument entitled to be recorded in the office of a county recording officer which purports to convey or transfer title to a freehold interest in any lands, tenements or other realty in this State by way of grant or bargain and sale thereof from the named grantor to the named grantee. In the case of any deed, the "consideration" is the basis upon which the realty transfer fee is calculated. "Consideration" is the actual amount of money and the monetary value of any other thing of value constituting the entire compensation paid or to be paid for the transfer of title to the lands, tenements or other realty, including the remaining amount of any prior mortgage to which the transfer is subject.

The terms "county recording officer" and "office of the county recording officer" mean the register of deeds and mortgages in counties having such an officer or office, and the county clerk and his office in the other counties.

HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the State. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State school aid to local districts); (2) construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Fee replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes when Chapter 49, P.L. 1968 was

enacted effective July 3, 1968. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975, enacted into law on August 4, 1975, and effective on September 1, 1975, increased the fee from \$.50 to \$1.75 for each \$500 of consideration.

Chapter 225, P.L. 1985, enacted into law on July 2, 1985, and effective on January 1, 1986, imposed an additional fee of \$.75 for each \$500 of consideration in excess of \$150,000. Chapter 225 is the law by which present realty transfer fee rates are fixed.

EXEMPTIONS (N.J.S.A. 46:15-10)

The realty transfer fee does not apply to title transfers:

- (1) For a consideration of less than \$100.00;
- (2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;
- (3) Solely in order to provide or release security for a debt or obligation;
- (4) Which confirm or correct a deed previously recorded;
- (5) On a sale for delinquent taxes or assessments;
- (6) On partition;
- (7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;
- (8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16-7;
- (9) Acknowledged or proved on or before July 3, 1968;
- (10) Between husband and wife, or parent and child;

- (11) Conveying a cemetery lot or plot;
- (12) In specific performance of a final judgment;
- (13) Releasing a right of reversion;
- (14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.
- (15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.
- (16) Recorded within ninety days following the entry of a divorce decree which dissolves the marriage between grantor and grantee.

PARTIAL EXEMPTIONS (N.J.S.A. 46:15-10.1)

Two types of transfers of real property are exempt from the State portion of the realty transfer fee (\$1.25 of the \$1.75 for each \$500 of consideration):

- (1) The sale of one or two-family residential premises which are owned and occupied by a senior citizen (62 years of age or older), blind person, or disabled person who is the seller in such transaction shall be exempt from payment of \$1.25 for each \$500.00 of consideration of the fee imposed.
- (2) The sale of low and moderate income housing as defined by Chapter 225, P.L. 1985 shall be exempt from payment of \$1.25 for each \$500.00 of consideration of the fee imposed.

Transfers of title to real property upon which there is new con-

struction shall be exempt from payment of \$1.00 for each \$500.00 not in excess of \$150,000.00. "New Construction" means any conveyance or transfer of property upon which there is an entirely new improvement not previously occupied or used for any purpose.

RATE OF TAX (N.J.S.A. 46:15-7)

The realty transfer fee is imposed upon the grantor, or seller, at the rate of \$1.75 for each \$500 of consideration recited in the deed, which fee shall be collected by the county recording officer at the time the deed is offered for recording. For each \$500 of consideration in excess of \$150,000, an additional fee of \$.75 is imposed.

COLLECTIONS¹ (Fiscal Year)

1987	\$129,652,684
1988	123,091,339
1989	109,267,198

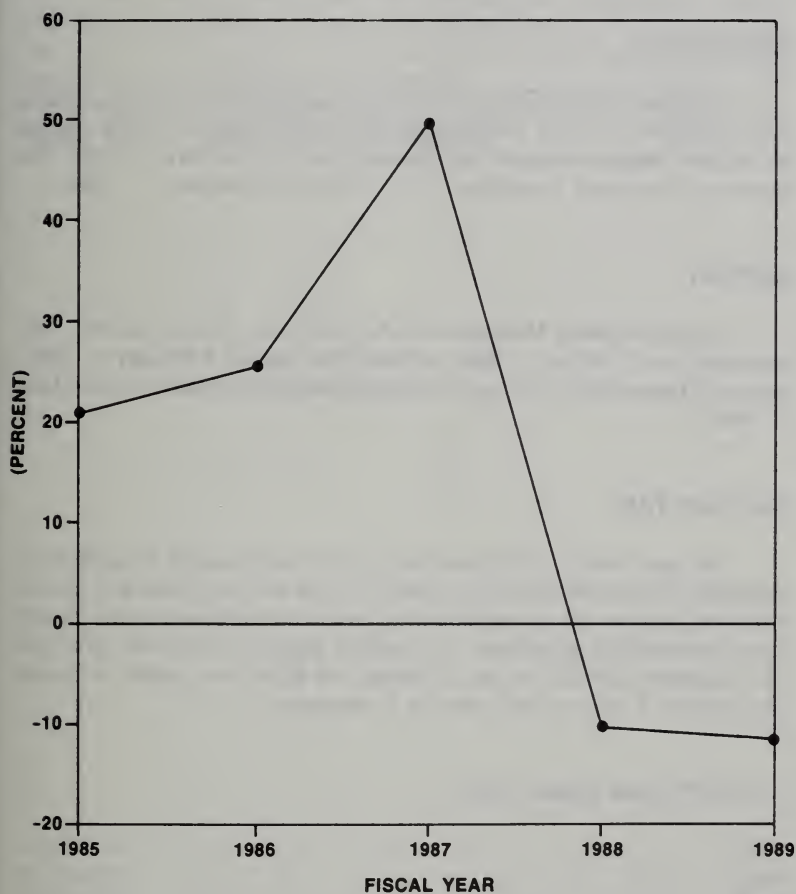
DISPOSITION OF REVENUES

The proceeds of the realty transfer fees collected by the county recording officer shall be accounted for and remitted to the county treasurer. An amount equal to 28.6% of the proceeds from the first \$1.75 for each \$500 of consideration recited in the deed shall be retained by the county treasurer for use of the county and the balance shall be paid to the State Treasurer. 28.6% of the first \$1.75 for \$500 of consideration equals \$.50 for each \$500 of consideration and is retained by the county treasurer for the use of the county. 71.4% of the first \$1.75 for each \$500 of consideration, or \$1.25 for each \$500 of consideration is paid to the State Treasurer for the use of the State.

All amounts paid to the State Treasurer in payment of the additional fee of \$.75 for each \$500 of consideration recited in the deed in excess of \$150,000 shall be credited to the Neighborhood Preservation Nonlapsing Revolving Fund. In fiscal year 1989, \$24,717,676 was paid to the State Treasurer and credited to the Neighborhood Preservation Nonlapsing Revolving Fund.

¹State share: 1987—\$68,141,687; 1988—\$61,397,434; 1989—\$54,257,441

CHART 3
REALTY TRANSFER PERCENT CHANGE—STATE
1985-1989



RESOURCE RECOVERY INVESTMENT TAX

Citation: N.J.S.A. 13:1E-138b.

DESCRIPTION

The Resource Recovery Investment Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985. The Resource Recovery Investment Tax expires on January 1, 1996.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C. 38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is \$4.00 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is \$0.004 per gallon. However, the law allows each county, based on their requirements and following specific guidelines, to annually adjust the tax rate to a rate not to exceed \$10.00 per ton of solids and \$0.04 per gallon of liquids on January 1 of any year the tax is imposed.

COLLECTIONS (Fiscal Year)

1987	\$23,105,682
1988	23,863,147
1989	18,435,794

DISPOSITION OF REVENUES

The revenues from the Resource Recovery Investment Tax are deposited in the Resource Recovery Investment Tax Fund established in the New Jersey Department of Treasury and distributed to each county's District Resource Recovery Investment Tax Fund. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

SALES TAX

(a) SALES AND USE TAX

Citation: New Jersey Sales and Use Tax Act; N.J.S.A. 54:32B—1 *et seq.*

DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services, (c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set at 3% (C. 30, P.L. 1966).

Additional exemptions from the tax were provided by C. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate to 5%, effective March 1, 1970. This Act and C. 25, P.L. 1970 contained certain transitional provisions relating to this increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer.

The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minimum consumer resale price (C. 62, P.L. 1980).

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C. 217, P.L. 1977).

The Division took over administration of the Atlantic City Luxury Sales Tax (C. 60, P.L. 1980).

Recycling equipment is exempt from sales tax effective January 12, 1982 (C. 546, P.L. 1981).

The sales tax rate increased to 6%, effective January 3, 1983 (C. 227, P.L. 1982).

Non-prescription drugs, household paper products and soaps and detergents are exempt from sales tax, effective July 1, 1983.

MAJOR EXEMPTIONS

- (1) Advertising services for newspapers and magazines;
- (2) Draught Beer;
- (3) Bible and other sacred scriptures;
- (4) Casual sales except motor vehicles and registered boats;
- (5) Cigarettes subject to Cigarette Tax Act;
- (6) Clothing, except furs;
- (7) Farm supplies and equipment;
- (8) Flags of the United States and State of New Jersey;
- (9) Food, food products and non-alcoholic beverages (off premises);
- (10) Food sold in school cafeterias;
- (11) Prescription drugs and other medical aids;

- (12) Motor fuels
- (13) Periodicals and textbooks;
- (14) Professional and personal services;
- (15) Real estate sales;
- (16) Tangible personal property used in research and development;
- (17) Telephone lines, cables and other equipment;
- (18) Transportation of persons or property;
- (19) Utilities;
- (20) Production machinery and equipment;
- (21) Commercial motor vehicles weighing more than 18,000 pounds;
- (22) Non-prescription drugs;
- (23) Household products; and
- (24) Soaps and detergents.

RATE OF TAX

6% on taxable sales.

The bracket system on taxable sales under \$1 is as follows:

<i>Amount of Sales</i>	<i>Tax</i>
\$0.01 to 0.10	None
0.11 to 0.22	1¢
0.23 to 0.38	2¢
0.34 to 0.56	3¢
0.57 to 0.72	4¢
0.73 to 0.88	5¢
0.89 to 1.10	6¢

COLLECTIONS (Fiscal Year)

1987	\$2,822,234,295
1988	3,041,633,453
1989	3,066,770,144

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 15
SALES AND USE TAX RATES:
COMPARISON WITH OTHER STATES

<i>State</i>	<i>Year of Adoption</i>	<i>Rate</i>
Connecticut	1947	7-1/2%
Maryland	1947	5%
Massachusetts	1966	5%
New Jersey	1966	6%
New York	1965	4%—State; 4.25%—Local ¹
Ohio	1934	5%—State; 0.5¢—Local ²
Pennsylvania	1953	6%

¹The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

²The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

TABLE 16
SALES AND USE TAX EXEMPTIONS
COMPARISON WITH OTHER STATES

<i>Item</i>	<i>Conn.</i>	<i>Md.</i>	<i>Mass.</i>	<i>N.J.</i>	<i>N.Y.</i>	<i>Ohio</i>	<i>Pa.</i>
Beer On-Premises	T	T	T	T ³	T	T ⁵	T
Beer Off-Premises	T	T	T	T ³	T	T ⁵	T
Cigarettes	T	E	E	E	T	T	E
Clothing	T ¹	T	E ²	E	T	T	E
Food Off-Premises	E	E	E	E ⁶	E	E	E
Liquor On-Premises	T	T	T	T ³	T	T	T
Liquor Off-Premises	T	T	T	T ³	T	T	T
Manufacturing Equipment	E	E	E	E	E ⁴	E	E
Motor Fuels	E	E	E	E	T	E	E

(T—Taxable; E—Exempt.)

¹Children under 10—exempt.

²Up to \$175.

³Effective Aug. 1, 1980 sales of alcoholic beverages except draught beer sold by the barrel, are taxed separately at the wholesale price.

⁴Taxable in New York City.

⁵3.2% beer—exempt.

⁶Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

TABLE 17
SALES AND USE TAX CASH COLLECTIONS—CALENDAR YEARS 1987-88 BY TYPE OF BUSINESS
 (Dollar Amounts in Thousands)

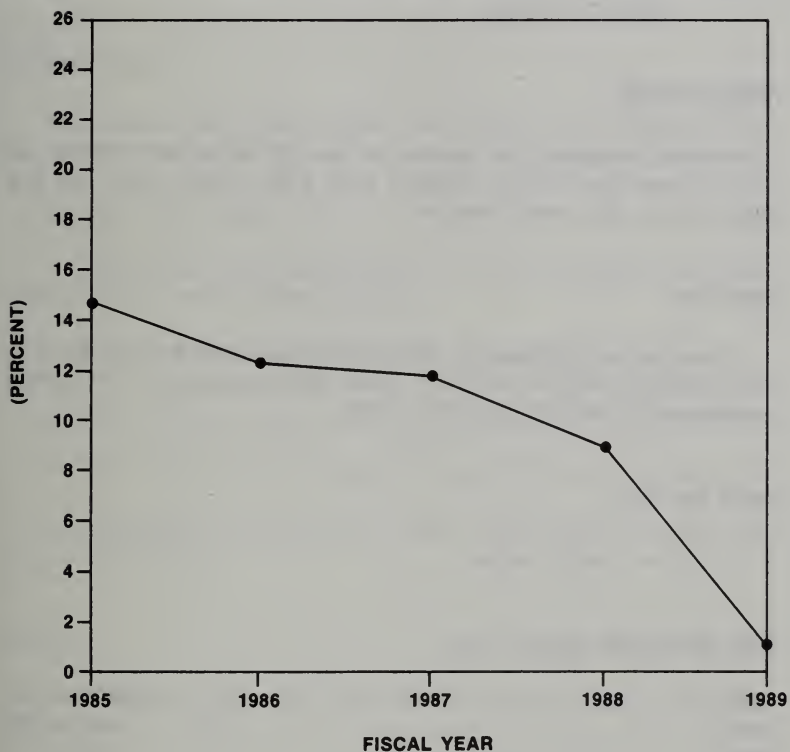
Type of Business	1988				1987			
	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)
Exempt Organizations	360	\$ 798	\$ 12	\$ 808	305	\$ 695	\$ 1	\$ 895
Manufacturing	9,877	140,568	40,151	180,717	10,067	144,179	40,674	196,053
Service	81,974	472,793	54,276	527,069	59,983	422,892	50,607	473,499
Wholesale	10,059	169,958	5,055	175,013	10,178	184,762	3,973	188,735
Construction	18,980	68,683	9,642	78,326	13,277	48,209	9,317	57,528
Retail	93,050	1,705,644	22,575	1,728,419	92,741	1,708,607	23,627	1,732,234
Government	23	59,346	—	59,346	28	171	—	171
Not Classified	11,866	77,904	4,567	82,471	4,964	72,168	3,894	76,061
Totals	203,989	\$2,695,890	\$138,279	\$2,832,169	191,543	\$2,581,683	\$132,292	\$2,724,975

(a) Totals may not add due to rounding.

TABLE 18
SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS,
CALENDAR YEAR 1988
 (Dollar Amounts in Thousands)

Type of Business	Number of Vendors	Gross Receipts	Deductions	Taxable Receipts	Sales Tax (a)	Use Tax	1988 Total Tax (b)	1987 Total Tax	% Change 1987-8
Exempt Organizations ..	360	\$ 47,031	\$ 33,947	\$ 13,085	\$ 796	\$ 12	\$ 808	\$ 895	16.3%
Manufacturing	9,877	39,796,164	37,441,310	2,354,854	140,568	40,151	180,717	196,053	-7.8
Service	61,974	33,212,378	25,412,049	7,800,327	472,793	54,276	527,069	473,499	11.3
Wholesale	10,059	35,673,290	33,054,320	2,618,970	189,958	5,055	195,013	186,735	-7.3
Construction	18,980	9,527,224	6,393,264	3,133,960	68,683	9,642	78,328	57,528	36.2
Retail	93,050	78,297,009	46,118,477	28,178,532	1,705,644	22,575	1,728,419	1,732,234	-0.2
Government	23	681,385	5,898	655,687	59,346	—	59,346	171	—
Not Classified	11,866	7,618,570	6,342,454	1,276,117	77,904	4,567	82,471	76,061	8.4
Totals	203,989	\$203,033,050	\$156,801,516	\$44,231,532	\$2,895,890	\$138,279	\$2,632,189	\$2,724,975	3.9%

CHART 4
SALES TAX PERCENT CHANGE
1985-1989



(b) ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

Citation: The Alcoholic Beverage Wholesale Sales Tax Act; N.J.S.A. 54:32 C-1 et seq.

DESCRIPTION

Alcoholic Beverage Tax applies to receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee.

HISTORY

The Alcoholic Beverage Wholesale Sales Tax Act (C. 62, P.L. 1980) became effective August 1, 1980. Rate increased to 7.3% effective March 1, 1984 (C. 531, P.L. 1983).

RATE OF TAX

7.3% on taxable sales.

COLLECTIONS (Fiscal Year)

1987	\$89,545,868
1988	89,754,029
1989	89,185,176

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use—89.25%; 10.75% is deposited in a special account known as the Alcoholism Education and Rehabilitation Fund.

(c) ATLANTIC CITY LUXURY SALES TAX

Citation: The Atlantic City Luxury Sales Tax Act; N.J.S.A. 40:48-8.15 et seq., Sales and Use Tax Act 54:32B-24.1 et seq.

DESCRIPTION

The Atlantic City Luxury Sales Tax applies to the receipts from the sale of specified retail sales or sale at retail within Atlantic City.

These taxable sales include:

1. Sales of alcoholic beverages by the drink in restaurants, bars, hotels or other similar establishments;
2. Cover, minimum, entertainment or other similar charges;
3. Room rental in any hotel, inn, rooming or boarding home;
4. The hiring of any rolling chair, beach chair or cabana; and
5. Admissions to any theatre, motion picture, pier, exhibition or place of amusement.

HISTORY

The Atlantic City Luxury Sales Tax Act (C. 60, P.L. 1980) became effective July 1, 1980.

EXEMPTIONS

1. Sales not specified above.
2. Casual or isolated sales.
3. Sales to State of New Jersey or its political subdivisions.
4. Sales exempt under Federal law.
5. Sales by a church or nonprofit charitable association.

RATE OF TAX

The rate is 3% on sale of alcoholic beverage and 9% on other taxable sales.

The State Sales Tax rate is reduced to the extent that the city rate exceeds 6%, and the maximum combined Atlantic City rate and New Jersey rate may not exceed 12%.

COLLECTIONS (Fiscal Year)

1987	\$15,180,131
1988	16,174,077
1989	15,241,639

DISPOSITION OF REVENUES

Revenues are forwarded to the Atlantic County Improvement Authority.

SAVINGS INSTITUTION TAX

Citation: The Savings Institution Tax Act: N.J.S.A. 54:10D—1 *et seq.*

DESCRIPTION

Savings Institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than \$50 for savings institutions with assets under \$1 million and no less than \$250 for savings institutions with assets of \$1 million or more.

HISTORY

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

EXCLUSIONS FROM TAX

- (1) 100% of dividends of an owned and qualified subsidiary and
- (2) 50% of other dividends included in taxable income for federal tax purposes.

RATE OF TAX

3% of net income.

Minimum tax is \$50 for associations with assets of less than \$1 million and \$250 for associations with assets of \$1 million or more.

PREPAYMENT

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must

also be made. Credit against the current year's tax liability for such prepayment is allowed.

COLLECTIONS (Fiscal Year)

1987	\$25,563,861
1988	23,420,233
1989	12,081,835

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

SOLID WASTE IMPORTATION TAX

Citation: N.J.S.A. 13:1E-138c.

DESCRIPTION

The Solid Waste Importation Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey which accepts out-of-district solid waste for disposal on or after May 1, 1985. The Solid Waste Importation Tax expires on January 1, 1996.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C.38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is \$6.00 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is \$0.004 per gallon.

COLLECTIONS (Fiscal Year)

1987	\$3,871,835
1988	3,301,204
1989	4,121,066

DISPOSITION OF REVENUES

The revenues from the Solid Waste Importation Tax are deposited in the Resource Recovery Investment Tax Fund in the New Jersey Department of Treasury and distributed to the District Resource Recovery Investment Tax Fund for the county wherein the sanitary landfill receiving out-of-district waste is located. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

SOLID WASTE RECYCLING TAX

Citation: Recycling Act; N.J.S.A. 13:1E-92 et seq.

DESCRIPTION

The Solid Waste Recycling Tax is levied upon the owner or operator of every solid waste facility located in New Jersey and not excluded by law on all solid waste accepted for disposal or transfer at the facility on or after July 1, 1987.

The Solid Waste Recycling Tax terminates on December 31, 1996.

HISTORY

The Recycling Act (C. 278, P.L. 1981) was signed into law on September 9, 1981 and became effective January 1, 1982. The tax was applicable to sanitary landfills from January 1, 1982 through June 30, 1987 and to solid waste facilities, including sanitary landfills, on and after July 1, 1987.

RATE OF TAX

The tax rate is \$0.45 per cubic yard or \$1.50 per ton on all solid waste accepted for disposal or transfer. The tax rate for solid waste in liquid form is \$0.00225 per gallon.

COLLECTIONS (Fiscal Year)

1987	\$ 3,874,415
1988	11,822,377 ¹
1989	11,806,352

DISPOSITION OF REVENUES

The proceeds constitute a fund, the State Recycling Fund, administered by the New Jersey Department of Environmental Protection, to provide for a comprehensive recycling plan and program in this State.

¹Rate increased from 12¢ to 45¢ per cubic yard or 40¢ to \$1.50 per ton and transfer stations were included as taxpayers effective July 1, 1987.

SOLID WASTE SERVICES TAX

Citation: N.J.S.A. 13:1E-138a.

DESCRIPTION

The Solid Waste Services Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C. 38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is \$0.70 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is \$0.002 per gallon. On the first of January annually the tax rate increases on solids by \$0.05 per ton.

COLLECTIONS (Fiscal Year)

1987	\$5,498,205
1988	4,462,146
1989	3,097,369

DISPOSITION OF REVENUES

The revenue collected from the Solid Waste Services Tax is deposited in the Solid Waste Services Tax Fund administered by the New Jersey Department of Environmental Protection. Monies in the fund are allocated to the counties based on the amount of waste generated and used for implementing county solid waste management plans.

SPILL COMPENSATION AND CONTROL TAX

Citation: The Spill Compensation and Control Act: N.J.S.A. 58:10-23.11, *et seq.*

DESCRIPTION

The Spill Compensation and Control Tax is imposed upon the New Jersey transfer of hazardous substances, (as determined by the New Jersey Department of Environmental Protection).

The Tax is payable by:

- (a) The operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or
- (b) The operator or owner of the transferring major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or
- (c) The owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

HISTORY

Spill Compensation and Control Act (C. 141, P.L. 1976) became effective April 1, 1977. Effective April 1, 1980, an alternate tax rate was established on transfers of nonpetroleum hazardous substances. (C. 346, P.L. 1979). The tax base was significantly expanded effective April 1, 1980 (C. 73, P.L. 1980). Effective Nov. 1980, the tax rates were revised from \$.01 to \$.04 per barrel transferred. Effective Aug. 1, 1982 the tax rates reverted back to such rates in effect prior to Nov. 1, 1980. In 1985 the rates reverted to rates in effect Nov. 1, 1980, namely \$.04 per barrel, except the rate on petroleum products which remained at \$.01 per barrel. Effective February 1, 1987, the tax base was again expanded, the list of hazardous substances was significantly increased and the tax rates were increased by amendment (C. 143, P.L. 1986).

RATE OF TAX

- (1) Nonpetroleum hazardous substances—greater of \$0.0125 per barrel or 1% of fair market value;
- (2) Petroleum products—\$0.0125 per barrel; and
- (3) Precious metals—\$0.0125 per barrel.

COLLECTIONS (Fiscal Year)

1987	\$12,859,351
1988	19,143,993
1989	22,472,396

DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

TRANSFER INHERITANCE AND ESTATE TAX

Citation: The Transfer Inheritance Tax Act: N.J.S.A. 54:33-1 *et seq.*
and The New Jersey Estate Tax Act: N.J.S.A. 54:38-1 *et seq.*

DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having an aggregate value of \$500.00 or more in estates of resident decedents. In estates of non-resident decedents, the tax applies to real property and tangible personal property located in the State of New Jersey.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each.

The due date of the tax is the date of death. However, an interest penalty at the rate of 10% per annum applicable to any unpaid taxes does not begin to accrue until eight months after date of death.

The Estate Tax Act provides for an estate tax in addition to the inheritance tax on the estate of a resident decedent where the inheritance taxes paid to New Jersey, other states, territories or the District of Columbia are not sufficient to fully absorb the credit allowable for payment thereof under existing Federal Estate Tax statutes.

An estate may be subject to the Estate Tax even though it is exempt from Transfer Inheritance Tax.

Due to the multiplicity and complexity of laws dealing with distribution of estates, it is often difficult for the taxpayer to predetermine the exact tax liability. The Division, therefore, determines the tax liability and bills the taxpayer. However, the Division does have a program which expedites the tax proceeding and also permits self-assessment. This program, known as the L-5 program, may be used for all taxable estates which do not include;

1. A closely held corporation,
2. an Inter vivos trust,

3. a Contingency requiring compromise, or,
4. a marital deduction.

HISTORY

New Jersey first imposed an inheritance tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of present Transfer Inheritance Tax (54:33-1 et seq.)

In 1934, legislation was enacted which formed the basis of the Estate Tax (54:38-1 et seq.)

On February 27, 1985 an amendment to the Transfer Inheritance Tax Act (C.57, P.L. 1985) eliminated from taxation transfers from decedents to surviving spouses (retroactive to January 1, 1985) and to other Class "A" beneficiaries on a phased out basis through July 1, 1988. On July 1, 1988, other Class "A" beneficiaries became totally exempt from the tax. Class "C" beneficiaries were granted a \$25,000 exemption effective on July 1, 1988.

EXEMPTIONS

- (1) All transfers having an aggregate value under \$500;
- (2) Life Insurance proceeds paid to a named beneficiary;
- (3) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;
- (4) Transfers for public purposes made to New Jersey or any political subdivision thereof;
- (5) Federal civil service retirement benefits payable to a beneficiary other than the estate;
- (6) Annuities payable to survivors of military retirees.
- (7) Qualified employment annuities paid to a surviving spouse.

(8) Transfers to a spouse:

Date of death	Amount of exemption
January 1, 1985 and thereafter	Totally exempt
Prior to January 1, 1985	See other Class "A" beneficiaries below

**Other Class "A" beneficiaries (includes a surviving spouse
Thru Dec. 31, 1984.)**

Date of death	Amount of exemption
March 29, 1962—June 30, 1978	\$ 5,000
July 1, 1978—June 30, 1985	\$ 15,000
July 1, 1985—June 30, 1986	\$ 50,000
July 1, 1986—June 30, 1987	\$150,000
July 1, 1987—June 30, 1988	\$250,000
July 1, 1988 and thereafter	Totally exempt

Class "C" beneficiaries:

Date of death	Amount of exemption
July 1, 1988 and thereafter	\$ 25,000
Prior to July 1, 1988	If less than \$500, no tax, if more than \$500, no exemption.

Class "D" beneficiaries:

Date of death	Amount of exemption
March 29, 1962 and thereafter	If less than \$500, no tax, if more than \$500, no exemption.

Classification of beneficiaries:

CLASS A Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild.

*The phrase "issue of any child" has been construed in *Palmer vs. Kingsley*, 27 N.J. 425, to include the legally adopted children of a child of a decedent.

- CLASS B** This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963.
- CLASS C** Brother or sister of decedent; wife or widow of a son of decedent, or husband or widower of a daughter.
- CLASS D** Every other transferee, distributee or beneficiary.
- CLASS E** State of New Jersey, municipal corporation with the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfers, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation provided that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal and like exemption on transfers of property for the benefit of such institutions and organizations of this state.

Current Exemptions To Beneficiaries

- CLASS A** Entirely exempt
- CLASS B** Eliminated
- CLASS C** \$25,000 to each in class
- CLASS D** If less than \$500.00, no tax; if \$500.00, or more, no exemption.
- CLASS E** Entirely exempt.

Note: This Class A exemption applies to estates of decedents dying on or after July 1, 1988. For Class "A" and Class "C" exemptions applicable to estates of decedents dying prior to July 1, 1988, see item (8) under exemptions.

RATE OF TAX

Class A Transferees

A SURVIVING SPOUSE IS ENTIRELY EXEMPT EFFECTIVE IN ESTATES OF DECEDENTS DYING ON OR AFTER JAN. 1, 1985

REMAINING CLASS A TRANSFEREES ARE ENTIRELY EXEMPT EFFECTIVE IN ESTATES OF DECEDENTS DYING ON OR AFTER JULY 1, 1988

		Rates applicable to class A transferees in estates of decedents dying prior to dates indicated above.				
		7/1/87 thru 6/30/88	7/1/86 thru 6/30/87	7/1/85 thru 6/30/86	7/1/78 thru 6/30/85	3/29/62 thru 6/30/78
First	\$ 5,000	Exempt	Exempt	Exempt	Exempt	Exempt
Next	10,000	Exempt	Exempt	Exempt	Exempt	1%
Next	35,000	Exempt	Exempt	Exempt	2%	2%
Next	50,000	Exempt	Exempt	3%	3%	3%
Next	50,000	Exempt	Exempt	4%	4%	4%
Next	50,000	Exempt	5%	5%	5%	5%
Next	50,000	Exempt	6%	6%	6%	6%
Next	50,000	6%	6%	6%	6%	6%
Next	200,000	7%	7%	7%	7%	7%
Next	200,000	8%	8%	8%	8%	8%
Next	200,000	9%	9%	9%	9%	9%
Next	200,000	10%	10%	10%	10%	10%
Next	300,000	11%	11%	11%	11%	11%
Next	300,000	12%	12%	12%	12%	12%
Next	500,000	13%	13%	13%	13%	13%
Next	500,000	14%	14%	14%	14%	14%
Next	500,000	15%	15%	15%	15%	15%
Over	3,200,000	16%	16%	16%	16%	16%

Class C Transferees

		On or after 7/1/88	3/29/62 thru 6/30/88 If less than \$500; no tax—If \$500 or more; no exemption
First	\$ 25,000	Exempt	11%
Next	1,075,000	11%	11%
Next	300,000	13%	13%
Next	300,000	14%	14%
Over	1,700,000	16%	16%

Class D Transferees

On or after 3/29/82

If less than \$500; no tax If more than \$500; no exemption		
First	\$700,000	15%
Over	\$700,000	16%

COLLECTIONS (Fiscal Year)

1987	\$190,368,352
1988	209,958,420
1989	204,344,684

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 19
TRANSFER INHERITANCE AND ESTATE TAX
COMPARISON WITH OTHER STATES

New Jersey:	Rates range from 11% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut: ¹	Rates range from 3% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class 1 which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share.
New York:	Rates range from 2% to 21% on the net estate of the decedent.
Ohio:	Rates range from 2% to 7% on the estate of the decedent.
Pennsylvania:	This state has two classes of rates. On Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and on Class B, all others, the rate of tax is 15%.

Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

¹An additional 10% surcharge is imposed with respect to estates of persons dying on or after July 1, 1983.

TABLE 20
MAJOR STATE TAX RATES

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Alabama	4%	11¢	16.5¢	5%	*2%-5%
Alaska	None	8	16	*1-9.4	None
Arizona	5	17	15	*2.5-10.5	*2-8
Arkansas	4	13.5	21	*1-6	*1-7
California	4.75	9	35	9.3	*1-9.3
Colorado	3	18	20	5.5	5'
Connecticut	7.5	20	40	11.5	None
Delaware	None	16	14	8.7	*3.2-7.7
Dist. of Columbia .	6	15.5	17	10	*6-9.5
Florida	6	4	24	5.5	None
Georgia	4	7.5	12	6	*1-6
Hawaii	4	16-22.5	40% ²	*4.4-6.4	*2-10
Idaho	5	18	18	8	*2-8.2
Illinois	5	13	20	4	2.5
Indiana	5	15	15.5	3.4	3.4
Iowa	4	20	34	*6-12	*.4-9.98
Kansas	4	11	24	4.5	*3.65-5.15
Kentucky	5	15	3	*3-7.25	*2-6
Louisiana	4	16	16	*4-8	*2-6
Maine	5	17	28	*3.5-8.93	*2-8
Maryland	5	18.5	13	7	*2-5
Massachusetts	5	11	26	8.33	5, 10
Michigan	4	15	25	2.35	4.6
Minnesota	6	20	38	9.5	*6-8
Mississippi	6	18	18	*3-5	*3-5
Missouri	4.225	11	13	5	*1.5-6
Montana	None	20	16	6.75	*2-11
Nebraska	4	18.5	27	*4.75-6.65	*2-5.9

MAJOR STATE TAX RATES-Continued

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Nevada	5.75	16.25	20	None	None
New Hampshire	None	14	17	8	5
New Jersey	6	10.5	27	9	*2-3.5
New Mexico	4.75	14.2	15	*4.8-7.6	*1.8-8.5
New York	4	8	21	9	*4-4.875
North Carolina	3	15.7	2	7	*3-7
North Dakota	5.5	17	27	*3-10.5	*3.24-14.57
Ohio	5	14.8	18	*5.1-8.9	*.743-6.9
Oklahoma	4	16	23	5	*.5-6
Oregon	None	16	27	6.6	*5-9
Pennsylvania	6	12	18	8.5	2.1
Rhode Island	6	15	27	8	22.96
South Carolina	5	16	7	5	*3-7
South Dakota	4	18	23	None	None
Tennessee	5.5	19	13	6	6
Texas	6	15	26	None	None
Utah	5-3/32	19	23	5	*2.6-7.35
Vermont	4	16	17	*5.5	23 ¹
Virginia	3.5	17.5	2.5	6	*2-5.75
Washington	6.5	18	34	None	None
West Virginia	6	15.5	17	9.6	*3-6.5
Wisconsin	5	20.8	30	7.9	*4.9-6.93
Wyoming	3	8	8	None	None

*Graduate Rates.

¹of federal taxable income²of wholesale price

TABLE 21
CALENDAR OF TAX EVENTS

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi- Annually	Payable Annually	Reports Monthly
1 Alcoholic Beverage	Bimonthly By the 15th				Licenses
2 Alcoholic Beverage Wholesale Sales	Monthly by the 20th				
3 Atlantic City Luxury Sales	Monthly by the 20th				
4 Business Personal Property			Sept. 15th Feb. 15th		
5 Cigarette	Taxes are prepaid by distributors before distribution				Licenses
6 Corporation Business	Due 15th day of 4th month after close of accounting period				
7 Corporation Income	Due 15th day of 4th month after close of accounting period				
8 Financial Business				By April 15th	
9 Gross Income				By April 15th ¹	
10 Insurance Premium				By March 1st	
11 Litter Control				By March 15th	
12 Local Property		Feb., May, Aug. & Nov. 1			
13 Motor Fuels	Monthly by the 22nd				Inventories
14 Public Community Water Systems		Jan., April, July & Oct. 20			
15 Public Utility Exclse (for state use)				May 1st	
16 Public Utility Franchise (for municipal use)				*May, Sept., & Dec.	
17 Public Utility Gross Receipts (for municipal use)				*May, Sept., & Dec.	
18 Railroad Franchise				June 15th	
19 Railroad Property (class II)				Dec. 1st	
20 Resource Recovery Inv.	Monthly by the 20th				
21 Sales & Use	Remittance when \$100 or more	Jan., April, July & Oct. 20			
22 Sanitary Land. & Cont.	Monthly by the 20th				
23 Savings Institution	Due 3½ months after close of the companies accounting period				
24 Solid Waste Import	Monthly by the 20th				
25 Solid Waste Recycling	Monthly by the 20th				
26 Solid Waste Services	Monthly by the 20th				
27 Spill Compensation	Monthly by the 20th				

¹Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

*Billed annually, payable by the State in three installments.

CALENDAR OF TAX EVENTS (Continued)

Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1					
2					
3					
4		Within Three Months	By June 1st For Banking Corporations	By July 15th For Banking Corporations	
5					
6		Within Three Months	By June 1st For Banking Corporations	By July 15th For Banking Corporations	Jan. 1st after tax is due
7		Within Three Months			
8	Dec. 31st		By Nov. 10th	By Dec. 15th	Jan. 1st after tax is due
9 By the last day of Feb.					
10 By March 1st					
11					
12	Oct. 1st	By Aug. 15th			
13		Within One Year			
14					
15 Sept. 1st	April 1st	Within 90 Days	On or Before April 1st	Before January 1st	
16 & Feb. 1st	May 1st		On or Before May 1st		
17					
18 April 1st	June 1st	1st Tues. in Sept.			
19 March 1st	Dec. 15th	3rd Monday in May		By Dec. 15	
20					
21					
22					
23		Within Three Months			Jan. 1st after tax is due
24					
25					
26					
27					

TABLE 22
STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT ¹	REFUNDS
1. ALCOHOLIC BEVERAGE	(1) Failure to file—N.J.S.A. 54:49-4 ^{1,2} —\$100 per month, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3 ^{1,2} —5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4 ^{1,2} —5% penalty (3) Extension of time—N.J.S.A. 54:49-3 ^{1,2} —3 percentage points above prime, compounded daily, N.J.S.A. 54:44-1; N.J.S.A. 54:45-1	3 years to assess ²	1 year 54:45-6
2. BUSINESS PERSONAL PROPERTY	(1) Failure to file—N.J.S.A. 54:49-4 ^{1,2} —\$100 per month, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3 ^{1,2} —5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4 ^{1,2} —5% penalty (3) Extension of time—N.J.S.A. 54:49-3 ^{1,2} —3 percentage points above prime, compounded daily, N.J.S.A. 54:11A-13, 17	5 years after filing for additional assessment 54:11A-12b ^{1,1}	2 years 54:49-14 ^{1,2}
3. CIGARETTE	(1) Failure to file—N.J.S.A. 54:94-4 ^{1,2} —\$100 per month, 5% per month not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3 ^{1,2} —5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4 ^{1,2} —5% penalty (3) Extension of time—N.J.S.A. 54:49-3 ^{1,2} —3 percentage points above prime, compounded daily, N.J.S.A. 54:40-7	3 years to assess ²	2 years 54:49-14 ^{1,2}
4. CORPORATION	(1) Failure to file—N.J.S.A. 54:49-4 ^{1,2} —\$100 per month, 5% per month not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3 ^{1,2} —5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4 ^{1,2} —5% penalty (3) Extension of time—N.J.S.A. 54:49-3 ^{1,2} —3 percentage points above prime, compounded daily; if payment is less than 90%, 1.5% per month plus 5% penalty per month, N.J.S.A. 54:10A-19 (4) Deficiency assessment—N.J.S.A. 54:49-6, 11 ^{1,2}	(1) 5 years for assessment of additional tax 54:10A-19.1 ^{1,1} (2) 10 years where corporation franchise return duty filed 54:10A-31	2 years 54:49-14 ^{1,2} if no assessment has been made ^{1,2}

*Penalties and interest were substantially increased by c. 177, P.L. 1975

<p>additional by order of the Director) 54:45-2</p>	<p>N.J.S.A. 54:47-5 (2) False swearing with intent to avoid tax—crime of fourth degree** N.J.S.A. 54:47-4</p>	<p>(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19</p>	<p>(1) Within 30 days after mailing by the Division to the Director—54:45-5; a hearing will be granted (2) To Tax Court—Appeals from decision of Director—90 days—Rule 8:4-1(b) Within 90 days to Tax Court—Rule 8:4-1(b)</p>
<p>2. 5 years**</p>	<p>(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19</p>	<p>(1) Forgery or counterfeiting stamps—crime of the third degree** N.J.S.A. 54:40A-28 (2) Possession of counterfeit stamps—crime of the third degree** N.J.S.A. 54:40-29 (3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of third degree** N.J.S.A. 54:40A-28 (4) Preventing or hindering investigation—\$250 for each offense N.J.S.A. 54:40A-27 (5) Transporting unstamped cigarettes without proper invoices—disorderly person** N.J.S.A. 54:40A-32</p>	<p>Within 90 days to Tax Court—Rule 8:4-1(b)**</p>
<p>3. 3 years 54:40A-23</p>	<p>(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19</p>	<p>(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19</p>	<p>Within 90 days to Tax Court—Rule 8:4-1(b)</p>

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTERESTS*	COLLECTION AND ASSESSMENT**	REFUNDS
5. CORPORATION INCOME	<p>(1) Failure to file—N.J.S.A. 54:49-4*—\$100 per month or fraction thereof, 5% per month, not to exceed 25%</p> <p>(2) Failure to pay—N.J.S.A. 54:49-3*—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4*—5% penalty</p> <p>(3) Extension of time—N.J.S.A. 54:49-3*—3 percentage points above prime, compounded daily, N.J.S.A. 54:10E-18</p>	5 years to assess 54:10E-19	2 years 54:49-14**
6. GROSS INCOME	<p>(1) Failure to file—N.J.S.A. 54:49-4*—\$100 per month or fraction thereof, 5% per month, not to exceed 25%</p> <p>(2) Failure to pay—N.J.S.A. 54:49-3*—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4*—5% penalty</p> <p>(3) Extension of time—N.J.S.A. 54:49-3*—3 percentage points above prime, compounded daily</p> <p>(4) Additional penalties—N.J.S.A. 54A:9-6</p>	<p>(1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A:9-4</p>	3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a
7. INHERITANCE AND ESTATE	<p>(1) Tax paid more than 8 months after it becomes due and payable 10%—if delay unavoidable 6%—N.J.S.A. 54:35-3</p> <p>(2) Failure to testify before appraiser after service of subpoena—\$200 penalty—N.J.S.A. 54:34-10</p>	<p>(1) Tax due is lien for 15 years 54:35-5</p> <p>(2) 15 years to assess 54:35-5,1</p>	3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent 54:35-10
8. MOTOR FUELS	<p>(1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27</p> <p>(2) Failure to pay—N.J.S.A. 54:49-3*—5 percentage points above prime, compounded daily, 54:49-4*—5% penalty</p> <p>(3) Extension of time—N.J.S.A. 54:49-3*—3 percentage points above prime, compounded daily, N.J.S.A. 54:39-64(b)</p>	3 years to assess**	<p>(1) Distributors 1 year from date of payment 54:39-29</p> <p>(2) Those refundable 6 months 54:39-67</p>

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
5. 5 years**	<ol style="list-style-type: none"> (1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-8 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19 	<p>Within 90 days to Tax Court—Rule 8:4-1(b)</p>
6. 2 years**	<ol style="list-style-type: none"> (1) Failure to file report or filing fraudulently—crime of the fourth degree** N.J.S.A. 54A:9-15 (2) Willful failure to withhold—crime of the fourth degree** N.J.S.A. 54A:9-15 	<ol style="list-style-type: none"> (1) Within 90 days to the Director 54A:9-9(b) (2) Within 90 days to Tax Court Rule 8:4-1(b)
7. 20 years**	<p>Willful and knowing misrepresentation to appraiser—crime of the fourth degree** 54:34-11</p>	<p>Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b)</p>
8. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34 Distributors and gasoline jobbers records 1 year 54:39-25	<ol style="list-style-type: none"> (1) Failure to pay tax—crime of the fourth degree N.J.S.A. 54:39-64 (2) Making any false statements—crime of the fourth degree N.J.S.A. 54:39-64 (3) Concealing any material fact—crime of the fourth degree N.J.S.A. 54:39-64 (4) Obtaining fuel falsely—crime of the fourth degree** N.J.S.A. 54:39-58 	<ol style="list-style-type: none"> (1) Within 90 days to Tax Court—Rule 8:4-1(b) from docketed debts 54:39-47 (2) Within 90 days from any order or assessment of the Director 54:39-39

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT ¹	REFUNDS
9. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS	Failure to file report \$100 per day 54:30A-19 and 54:30A-55; Interest 1.5% per month ²	2 years ²	2 years ²
10. SALES AND USE	(1) Failure to file—N.J.S.A. 54:49-4 ² —\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3 ² —5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4 ² —5% penalty (3) Extension of time—N.J.S.A. 54:49-3 ² —3 percentage points above prime, compounded daily, N.J.S.A. 54:32B-26	3 years ² 54:32B-27	2 years after payment of tax by customer 54:32B-20
11. SAVINGS INSTITUTION	(1) Failure to file—N.J.S.A. 54:49-4 ² —\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3 ² —5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4 ² —5% penalty (3) Extension of time—N.J.S.A. 54:49-3 ² —3 percentage points above prime, compounded daily, N.J.S.A. 54:10D-5	5 years to assess 54:10D-16 ²	2 years 54:49-14 ² and 54:49-16 ²
12. SPILL COMPENSATION	(1) Failure to file—N.J.S.A. 54:49-4 ² —\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3 ² —5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4 ² —5% penalty (3) Extension of time—N.J.S.A. 54:49-3 ² —3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 ² and 54:49-16 ²

*Penalties and interest were substantially increased by c. 177, P.L. 1975

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
9. 2 years**	Failure to file with intent to defraud—crime of third degree** N.J.S.A. 54:52-8	Within 90 days to Tax Court—Rule 8:4-1(b)
10. 3 years 54:32B-16	Failure to file with intent to defraud—crime of third degree** N.J.S.A. 54:52-8	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 90 days to appeal to Tax Court—Rule 8:4-1(b)
11. 5 years**	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	Within 90 days to Tax Court—Rule 8:4-1(b)
12. 2 years for the Director 54:50-10	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	(1) Within 30 days to the Director 54:49-18 and 58:10-23.11(d) (2) Subject to rules of Tax Court and/or Superior Court

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT**	REFUNDS
13. STATE TAX UNIFORM PROCEDURE LAW	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—3 percentage points above prime, compounded daily	Not a taxing law	2 years 54:49-14 and 54:49-16
14. ALCOHOLIC BEVERAGE WHOLESALE SALES	(1) Failure to file—N.J.S.A. 54:49-4**—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—3 percentage points above prime, compounded daily, N.J.S.A. 54:32V-12, 13	3 years to assess**	2 years N.J.S.A. 54:49-14** and N.J.S.A. 54:49-16**
15. SOLID WASTE RECYCLING	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
16. LANDFILL CLOSURE AND CONTINGENCY	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
17. PUBLIC COMMUNITY WATER SYSTEM TAX	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
13. 2 years for the Director 54:50-10	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-8 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	(1) Within 30 days to the Director 54:48-18 ^{a2} (2) Subject to rules of Tax Court
14. 3 years, N.J.S.A. 54:32C-7	Failure to file report with intent to defraud or evade—crime of third degree, N.J.S.A. 54:52-8	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing N.J.S.A. 54:32C-10 (2) After Director's decision 90 days to appeal to Tax Court N.J.S.A. 54:32C-14 Rule 8:4-1(b)
15. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-95e(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 13:1E-95c (2) Subject to rules of Tax Court and/or Superior Court
16. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-104e(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11 (4) Failure to deposit or misuse of escrow account funds—crime of the third degree—13:1E-109b	(1) Within 30 days of the Director 54:49-18 and 13:1E-104c (2) Subject to rules of Tax Court and/or Superior Court
17. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—N.J.S.A. 12A:21E-1 (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 58:12A-21c (2) Subject to rules of Tax Court and/or Superior Court

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT**	REFUNDS
18. SOLID WASTE SERVICES TAX	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
19. RESOURCE RECOVERY INVESTMENT TAX	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
20. SOLID WASTE IMPORTATION TAX	(1) Failure to file—N.J.S.A. 54:49-4—\$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD OF RETENTION	CRIMINAL PENALTIES	APPEALS
18. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-141c(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court
19. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-141c(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court
20. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-141c(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court

** Except for willfully false or fraudulent return, or no return

** State Tax Uniform Procedure Law governs

** Administrative Decision

** From second month after tax due

** *Vicoia, Inc. v. Director, Division of Taxation*, 166 N.J. Super.

486 (App. Div. 1979)

** Crime of third degree—Sentence of imprisonment is to be

fixed by the court and not to be less than three years nor

to be in excess of five years. A fine is not to exceed

\$7,500.00.

** Crime of the fourth degree—Sentence of imprisonment is

to be fixed by the court and not to be in excess of eighteen

months. A fine is not to exceed \$7,500.00.

** Disorderly person—Sentence of imprisonment is to be

fixed by the court and not to be in excess of six months.

A fine is not to exceed \$1,000.00.

** See P.L. 1979, c.367—Crime of the fourth

degree—Sentence of imprisonment is to be fixed by the

court and not to be in excess of eighteen months. A fine

is not to exceed \$5,000.00.

CHAPTER IV

LEGISLATION AND COURT DECISIONS

LEGISLATION

CORPORATE BUSINESS TAX

C. 93, P.L. 1989, approved August 4, 1988, amended the New Employee Credits for a "Qualified Business" in an Urban Enterprise Zone, by making the \$1,500 credit available for certain qualifying new employees who live in any of the 11 cities containing zones. Formerly, the \$1,500 credit was available only if the new employee lived in the municipality in which the zone was located.

Chapter 93 also adds an Investment credit for certain "Qualified Businesses" located in Urban Enterprise Zones. Originally, a "Qualified Business" became ineligible for continued status if it had not increased employment by the second year of qualification. Under the amendment, a corporation with fewer than 50 employees which is unable to increase employment, can renew its "qualified" status by making an expenditure of at least \$5,000, scaled up to \$24,500 for businesses with 49 employees, with the approval of the Urban Enterprise Zones Authority and the municipality. The expenditure must be made to improve the appearance of the business premises, help police or fire protection, or otherwise provide benefits to the Zone area, as well as the business itself.

The Investment Credit, which is a one-time credit of 8% of the expenditure, is limited to approved expenditures as described. It is not available to any corporations except those which have retained their "Qualified Business" status by making the approved expenditure in an Urban Enterprise Zone.

C. 144, P.L. 1986, approved November 12, 1986 provided for a surtax on the Corporate Business Tax imposed by **N.J.S.A. 54:10A-1** et seq. The surtax, computed under **N.J.S.A. 54:10A-5.1** and 5.2, authorizes a surtax to fund annual appropriations varying from \$40,000,000 to \$50,000,000 for the fiscal years beginning July 1, 1988 through July 1, 1992. The amount of the surtax is 0.375% of the regular tax for years in which the appropriation is \$45,000,000 and 0.4167% when the appropriation is \$50,000,000.

The surtax is only imposed when the Director, Division of Taxation on May 30 of calendar years 1988, 1989, 1990, 1991 and 1992, certifies that the actual or estimated additional Corporate Business Tax collected for the fiscal year, attributable solely to tax increases resulting from the "Tax Reform Act of 1986," P.L. 99-514, will not fund the amount of the appropriation for that tax year.

The surtax was not required for the July 1, 1988-June 30, 1989 Fiscal year. The Director, on May 30, 1989, however, did certify that the additional tax would not fund the \$45,000,000 appropriations for the July 1, 1989-June 30, 1990 fiscal year, and the surtax of 0.375% will be imposed on all corporation business tax returns due for fiscal years ending July 1, 1989 through June 30, 1990.

The purpose of the appropriation is to fund the "Hazardous Discharge Site Cleanup Fund," found at **N.J.S.A. 58:10-23.34**. Under the present law, the appropriations, and the possible surtaxes, will end on June 30, 1993.

C. 59, P.L. 1989— on April 14, 1989, the Corporate Business Tax Act, **N.J.S.A. 54:10A-4(e)**, was amended to allow corporations, as well as trusts

and associations, to operate as "Real Estate Investment Trusts," and to pay tax at the same lower rate.

INSURANCE TAX

C. 81, P.L. 1989, on May 23, 1989, was amended to require foreign insurance companies to make a pre-payment on June 1 of each calendar year of an amount equal to one-half of the regular tax due on March 1 of that year on the company's business for the previous taxable year. This brings foreign insurance companies into conformity with domestic companies, which are required to make pre-payments of one-half of the previous year's tax on March 1 and also on June 1. Foreign insurers previously paid one-half of the previous year's tax on March 1 and one-quarter of the previous year's tax on October 1.

SALES AND USE TAX

C. 93, P.L. 1988, approved August 4, 1988, extended to the Millville-Vineland Enterprise Zone the 3% sales tax rate which approved retailers in some Urban Enterprise Zones are entitled to charge. That benefit is now available in six of the 10 Zones—Bridgeton, Camden, Millville-Vineland, Newark, Plainfield and Trenton. The Urban Enterprise Zones Authority was granted the power to extend it to the four remaining zones under some circumstances. As of October 1989, there were no immediate plans for extension to other Zones.

Chapter 2, P.L. 1989, approved January 18, 1989, repealed the broad exemption from sales tax under **N.J.S.A. 54:32B-8.13c** covering sales to the public of telephone lines and other equipment used to transmit telephone and telegraph messages. The exemption was continued only for sales of such equipment to local telephone and telegraph service providers furnishing telephone, telegraph or interactive communications services to the general public.

The Chapter also exempts from the Public Utility Gross Receipts and Franchise Tax, under **N.J.S.A. 54:30A-16 et seq.**, and from the local personal property tax under **N.J.S.A. 54:4-1 et seq.**, telecommunications carriers other than local exchange telephone companies. These telecommunications carriers are now subject to the Corporation Business Tax under **N.J.S.A. 54:10A-1 et seq.** and to the Business Personal Property Tax under **N.J.S.A. 54:11A-1 et seq.** The Gross Receipts Tax under **N.J.S.A. 54:13-11 et seq.**, previously imposed on the telephone and telegraph carriers not subject to the Public Utility Tax under **N.J.S.A. 54:30A-16 et seq.**, is repealed.

The Chapter also contains provisions by which municipalities continue to receive distributions from the state to replace those previously made under **N.J.S.A. 54:30A-16 et seq.**, and **54:4-1 et seq.**, out of taxes paid by telecommunication carriers. The annual net increase of approximately \$9,000,000 received by the State from these changes will be used to fund a statewide 9-1-1 system established by Chapter 3, P.L. 1989, also approved January 18, 1989, to take effect January 1, 1990.

Chapter 52, P.L. 1988, approved July 8, 1988, exempts from sales tax sales, services and repairs to marine terminal equipment used to handle cargo carried by commercial ships and vessels engaged in interstate and foreign commerce.

C. 123, P.L. 1989, approved July 1, 1989, changed the sales and use tax

treatment of leased tangible personal property. Previously, the lessor who bought property for lease, issued a resale certificate and paid no sales tax. When the property was leased, the lessee paid 6% sales tax on each monthly or other periodic payment (excluding separately stated finance charges) and the lessor remitted this sales tax to the Division of Taxation.

Under C. 123 the lessor is treated as the user of the property at the time that it is leased, and pays the sales tax on the whole lease payment (excluding financing) at the time of execution of the lease. In the alternative the lessor may pay the sales tax on the lessor's purchase price of the property, at the time that it is leased. In either case the lessor is entitled to collect the sales tax already paid from the lessee under the lease in such payments as may be agreed upon. The sales tax is remitted to the Division of Taxation by the lessor in the usual way.

Under C. 123, a lease is defined as a long-term transaction, lasting for more than 28 days. A *rental* is a short-term transaction, lasting 28 days or less. Under a rental the lessor collects sales tax from the lessee at the time of the rental, and remits the sales tax in the same way as was done formerly.

C. 123 was approved July 1, 1989, but became effective June 26, 1989. Leases entered into on or after that date must follow the new law, unless covering a period of 28 days or less. Existing leases on June 26, 1989, continue as before for the term of the lease, with the lessor collecting and remitting sales tax with the monthly or other payments. Any renewal of a lease must follow the new law. Once the total amount of sales tax on the original purchase price has been paid, no further payments of sales tax are required.

The Lessor must issue a completed "Lessor Certification" (ST-40) to the Lessee on each transaction, verifying that the Lessor will pay the sales tax. If the lease is to an exempt organization, to a nonresident motor vehicle lessee, or otherwise exempt from sales and use tax, a copy of the appropriate exemption certificate or other documents must be attached to the ST-40.

TRANSFER INHERITANCE TAX

C. 103, P.L. 1988, effective August 10, 1988 amends **N.J.S.A. 54:34-19**, and permits some transfers by banks, safe deposit companies, corporations and other persons, of the assets of a decedent, without notification to the Director, Division of Taxation. Effective July 1, 1988, transfers no longer require notice to the Director if the transfer is made to a surviving spouse, parent, grandparent, child, or other decedent of the decedent. Transfer requirements continue for transfers to brothers, sisters, sons-in-law, daughters-in-law, other relatives, and persons having more distant, or no family relationship to the decedent.

The change is due to the phasing out, effective July 1, 1988 of all New Jersey Transfer Inheritance Tax on transfers from a decedent to a parent, grandparent, child, or other decedent of a decedent. Tax on transfers to a surviving spouse was phased out on January 1, 1985.

The only death tax remaining on transfers from a decedent to a spouse, parent, grandparent, child or decedent of a decedent is the New Jersey Estate Tax imposed when any credit granted under the applicable Federal Estate Tax exceeds the amount of any Inheritance Tax payable to the State of New Jersey. In such case, by **N.J.S.A. 54:38-1 et seq.**, the New Jersey Estate Tax continues to be due and payable, regardless of the relationship of the heirs to the decedent.

The New Jersey Transfer Inheritance Tax continues to be due and payable under **N.J.S.A. 54:34-2** on transfers from decedents to brothers, sisters, more distant relatives, and other persons not related to the decedent. There is a \$25,000 exemption on some of these transfers.

COURT CASES

CORPORATION BUSINESS TAX

Denial of Deduction For Federal Windfall Profit Tax Upheld—Amerada Hess Corporation, et al. v. Director, Division of Taxation and Tenneco Oil Company v. Director, Division of Taxation, U.S. Supreme Court (April 3, 1989)

Oil companies doing business in New Jersey were subject to the federal windfall profit tax on their crude oil production, which did not occur in New Jersey. They each sought a deduction for the federal tax in calculating "entire net income" on their 1980 and 1981 New Jersey business corporation tax returns. The Director of the New Jersey Division of Taxation assessed deficiencies on the ground that the "add-back" provision of the New Jersey Corporation Business Tax Act statute prohibited corporations from deducting a federal tax that is "on or measured by profits or income." The New Jersey Tax Court affirmed the assessments, but the Appellate Division of the Superior Court reversed. The New Jersey Supreme Court in turn reversed and reinstated the Tax court's judgment, holding that the windfall profit is measured by "profits or income" for the purposes of the add-back provision and that, as so construed, that provision did not violate the Commerce Clause or the Fourteenth Amendment of the Federal Constitution.

The U.S. Supreme Court held that the New Jersey tax satisfies all four elements of the test set forth in **Complete Auto Transit, Inc. v. Brady**, 430 U.S. 274, and therefore passes Commerce Clause scrutiny, even though the add-back provision denies companies deductions for windfall profit tax payments.

The first element of the test is whether the taxed activity has a substantial nexus with the taxing state. New Jersey has a "substantial nexus" with the activities that generated "entire net income," including oil production occurring entirely outside the State, since each company's New Jersey operations were part of an integrated "unitary business" that included crude oil production.

The second element of the test is whether the tax is fairly apportioned. The tax was fairly apportioned, since the part of the "entire net income" to be taxed was determined according to the standard three-factor apportionment formula that this Court has expressly approved. See, e.g., **Container Corp. of America v. Franchise Tax Board**, 463 U.S. 159, 170. The use of the formula as applied to this situation was not invalid on the ground that the windfall profit tax is an exclusively out-of-state expense, since the costs of a unitary business cannot be deemed confined to the locality in which they are incurred. *Id.*, at 182.

The third test element is whether the tax discriminates against interstate commerce. The tax does not discriminate against interstate commerce. The add-back provision is not facially discriminatory, since there is no explicit discriminatory design to the tax. Nor does the provision apply exclusively to

a localized industry, since it generally excludes any federal tax "on or measured by income or profits," including the nationwide federal income tax. Moreover, the companies concede that no discriminatory motive underlies the provision, which cannot be held to exert pressure on an interstate business to conduct more of its activities in New Jersey.

The last element of the test is whether the tax is fairly related to state benefits. The tax is "fairly related" to the benefits the State provides the companies, including police and fire protection, a trained work force, and the advantages of a civilized society.

The Court also held that the New Jersey tax does not violate the Due Process and Equal Protection Clauses of the Fourteenth Amendment. The Court concluded that the due process tests were satisfied by virtue of the Corporation Business Tax having satisfied the **Complete Auto** tests. Concerning the equal protection tests, there was unquestionably a rational basis for New Jersey's disallowance of the deduction at issue. Moreover, the Court concluded that there was no underlying discriminatory classification.

Subsidiary Not Entitled To Equitable Recoupment of Tax Erroneously Paid by Parent—Superior Air Products International, Inc. v. Director, Division of Taxation, 9 N.J. Tax 463 (Tax Court, 1988), affirmed 10 N.J. Tax 238 (App. Div. 1988).

Plaintiff, a domestic international sales corporation (DISC), deducted from its income base for 1980 and 1981 tax years funds it had distributed to its parent corporation. The parent had included the funds in its income base. As a DISC, however, the subsidiary should have included amounts paid to its parent in its income base while the parent should have deducted that amount from its income base. Parent failed to file for a refund of the extra tax paid as a result of this mistake. Plaintiff's deductions for the distributions to its parent were denied on audit and a deficiency was assessed.

The Tax Court rejected the plaintiff's contention that the court should invoke its equitable power to permit plaintiff to recoup the tax erroneously paid by its parent to offset the deficiency assessment. The doctrine of equitable recoupment did not apply and no identity of interests between the parties existed. The Superior Court affirmed.

GROSS INCOME TAX

For Calculating Credit For Taxes Paid To Another Jurisdiction, Calculating Credit Separately For Lump Sum Pension Distribution Was Proper, Because The Actual New York Tax Rate On That Portion Of Income Was Much Lower Than The New York Tax Rate Applied To The Other New York Income—Willett v. Taxation Div. Director, 10 N.J. Tax 402 (Tax Ct., Apr. 1989).

This is a state tax case involving the New Jersey Gross Income Tax Act. The issue in this matter focuses on the proper computation of "resident credit" to be allowed plaintiffs, Mr. & Mrs. Willett, pursuant to N.J.S.A. 54A:4-1 for taxes plaintiffs paid to other taxing jurisdictions.

Defendant, Director of the Division of Taxation, calculated plaintiffs' credit for taxes paid to other taxing jurisdictions in three distinct steps while plaintiffs maintain that there is no authority for the Director to calculate the resident credit in the manner that he did.

Under the resident credit provision, subsection (a) allows a credit for the

actual amount of income taxes paid to other taxing jurisdictions, while subsection (b) sets forth the "maximum allowable credit" and provides for a determination of the credit by multiplying the New Jersey gross income tax otherwise due, by a ratio consisting of the amount of the taxpayer's income subject to tax by the other jurisdiction divided by his or her entire New Jersey income.

Following the dictates of subsection (b), plaintiffs, for tax year 1984, computed their resident credit in one step by multiplying their New Jersey tax figure by the ratio of New York income to New Jersey income. (Credit for tax paid to New York City was not taken.) In its audit of plaintiffs' gross income tax return the Division recomputed plaintiffs' resident credit utilizing a three-step procedure. This procedure was employed because plaintiffs had income in the amount of \$2,560 subject to tax by New York City that was not subject to tax by New York State, and additionally, plaintiffs had received a lump sum pension distribution of \$25,346 which formed part of their total taxable income for New York State but which was taxed by New York at a much lower effective tax rate than their other income.

The Division of Taxation's first step was a calculation of the allowable credit with respect to the New York State tax actually paid on the lump sum distribution. The second step was a calculation of the allowable credit with respect to the actual New York State tax paid on the balance of the income subject to tax by New York State. The third step was a calculation of the allowable credit with respect to the actual New York City tax on the income subject to the City tax that was in excess of the income subject to the New York State tax. The three separate credits were then added together to obtain a total allowable credit.

In essence, the Division's approach was to read subsections (a) and (b) of the credit statute together. This interpretation gave meaning to subsection (a) and required that, if the actual tax was smaller than the maximum allowable credit, only the actual tax could be taken as a credit. The taxpayer's approach, on the other hand, was to ignore subsection (a) and take a credit based on the maximum allowable credit. The Court affirmed the Division of Taxation's approach. Although the approach of doing a separate calculation with respect to the lump sum distribution was not specifically provided for in either a statute or regulation, the Court found that this approach was reasonable, and thus legal, in light of the statutory wording and intent.

INHERITANCE TAX

Appropriate Time For Assessing Any Tax On A Transfer Of Contingent Remainder Interest Is At Time Transfer To Beneficiaries Is Actually Made—Estate of Darrin v. Director, Division of Taxation, No. A-2124-87T8 (App. Div., May 18, 1989).

Defendant, the Director of the Division of Taxation, appealed from a Tax Court judgment holding that the use of gender-based mortality tables in evaluating life estates is unconstitutional because it discriminates against women.

Plaintiff, the Estate of David M. Darrin, cross-appealed from the Tax Court's affirmance of a compromise tax which the defendant assessed on a contingent remainder interest in the life estate of the widow. The matter was heard on cross motions for summary judgment.

In the case at issue, David M. Darrin died on June 6, 1983. He was survived by his wife, Margaret, who was 58 years old on the date of his death, and three

sons. His will created a marital trust with income to be paid to the wife during her lifetime. Upon the wife's death, the corpus of the trust is to be distributed among decedent's issue.

In evaluating life estates, the Director applied factors set forth in separate tables for males and females published in an Internal Revenue Service pamphlet, "Actuarial Values II, Factors at 6 Percent Involving One or Two Lives."

Prior to 1977, the Director used unisex tables in evaluating life estates, but switched to gender-based tables after the enactment of N.J.S.A. 54:36-2. This statute directed that in determining the value of a life estate, annuity, or estate for a term of years, United States life tables published by the U.S. Department of Health, Education and Welfare are to be used for estates of decedents dying on or after January 1, 1978. In 1983, the Federal government ceased using the gender-based tables currently used by the Director and used unisex tables.

The taxpayer had two arguments against the assessment. One was that the use of gender-based tables was unconstitutional. The other was that the compromise tax should be based on the tax rates in effect on the date of likely distribution of the remainder interest, rather than those in effect on the date of the decedent's death.

The Tax Court found that basing the compromise agreement on tax rates in effect at the time of decedent's death is correct, but found the gender-based tables unconstitutional.

The Appellate Division affirmed in part and reversed in part. The judgment on the issue of calculation of the compromise tax at the rate in effect at the time of the decedent's death was affirmed. However, the judgment determining that separate male and female tables of life-expectancy violates equal protection principles was reversed and remanded for further proceedings. The Tax Court erred in deciding the issue merely on the affidavits of experts; summary judgment generally is inappropriate in an action to declare an ordinance or statute unconstitutional.

Transfers Of Estate Property To Charities According To Consent Decree In Settlement Of Will Challenge—E. Michael Donovan v. Director, Division of Taxation, 10 N.J. Tax 224 (Tax Court, October 11, 1988).

Zella Van Iderstine died on July 31, 1984, a resident of Rutherford. Her will, duly probated before the Bergen County Surrogate, made several pecuniary bequests. These included \$5,000 to Shriners' Hospitals for Crippled Children and \$1,000 to the Rutherford First Aid Ambulance Corps. The residue of her probate estate, valued at about \$500,000, was left to M. Harry Muser, who was not related to the testatrix.

Shriners' Hospitals for Crippled Children filed a timely complaint to set aside the probate of decedent's will of October 13, 1983, claiming the exercise of undue influence by M. Harry Muser and seeking to probate a will she had executed 3½ years prior to her last will.

The distribution in question was made to charitable organizations not named in decedent's will, but under court order in a will contest. The sole issue is whether this distribution should be treated as transfers by will within the purview of N.J.S.A. 54:34-1a, which imposes a tax on transfers by will, but which exempts transfers to charitable organizations.

Plaintiff argues that the dispositions made by the decedent's will have been altered by the consent order and settlement agreement entered in the

will contest litigation and that the inheritance tax consequences are controlled by this adjudication. Defendant answers that the statute taxes transfers by will. Subsequent agreements, whether sanctioned by judicial agreement or not, have no effect on inheritance tax.

The Tax Court agreed with defendant and upheld the assessment on the distributions as they were according to the will rather than as they were according to the consent order. The court emphasized that the settlement had not involved setting aside the will and probating the earlier will.

Court-Approved Disclaimers of Bequest Are Legitimate, Even If The Sole Purpose Of The Disclaimer Is Tax Avoidance. Matter of Estate of Schock, 226 N.J. Super. 67 (Law Div., March 14, 1988).

Mr. Wickham died testate on May 12, 1987. Under the will, 40% of the residuary estate was to be distributed to his daughter, Edna W. Schock. She died 10 days after her father and was survived by two daughters, each of whom had two minor children. The executor of her estate applied to the Court, under N.J.S.A. 3B:9-4, to disclaim the 40% residuary bequest. The effect of the disclaimer would be to treat Edna Schock as if she predeceased her father and, under his estate's residuary clause, her share of the residuary estate would be divided equally between her two daughters; no New Jersey Inheritance Tax would be imposed on that transfer. The purpose of the disclaimer was to save the payment of death-related taxes. If approved, the estate of Henry G. Wickham would not pay the State of New Jersey some \$2,300 in inheritance taxes; the Edna Wickham Schock estate would not pay the Federal government about \$90,000 nor pay the State of New Jersey for its Compromise Tax some \$16,500 or for its Estate Tax some \$2,700. The Court stated that the question was whether it should deny authorization for the disclaimer simply because its purpose was to avoid taxes. The Court, authorizing the disclaimer, held that court-approved disclaimers are legitimate even if the sole purpose is tax avoidance, just as are those not requiring court approval. Since the representatives of the New Jersey Division of Taxation had not objected to the disclaimer, the Court also found that, under the statute, the rights of "creditors" would not be materially prejudiced. The Court also determined that the order approving the disclaimer must include certain conditions to protect the interests of the minors, in order to satisfy the statute's prohibition on prejudicing the rights of beneficiaries.

LOCAL PROPERTY TAX

For Valuation Of A Glass Plant, Where The Evidence Showed There Had Been No Glass Plant Sales In Sixty Years, A Sales Comparison Approach Is Inappropriate—Brockway Glass Co. v. Freehold Twp., 10 N.J. Tax 356 (Tax Ct., Feb. 1989).

The Taxpayer, Brockway Glass Co., (Brockway) contested the 1984 and 1985 assessment of its glass container manufacturing plant property located in Freehold. With respect to the issue of proper valuation, Brockway's appraiser used the cost and sales comparison approaches to valuation, relying primarily on the sales comparison approach. The municipality relied only on the cost approach.

With respect to the sales comparison approach, there was evidence that no glass plants, as separate, viable, existing and continuing glass plants, had been sold in the United States in the last 60 years. Accordingly, plaintiff

contended, the subject property must be valued as something other than that which it is. That is to say, it was not to be valued as a glass plant (its admitted best use) but it was to be valued as a general industrial complex, to be used by occupants who would require less space for their use than the total area of the subject improvements.

The Court rejected this contention, stating that the highest and best use of the subject property was its continuing use as a glass manufacturing plant, and it had to be valued as such for local property tax purposes. The Court held that the net effect of plaintiff's position was that the sales comparison approach cannot be used because of a lack of data.

The Court then moved on to a discussion of cost approach valuation, which involves the current cost of producing or replacing the improvements, minus the loss in value from depreciation, plus land value. The Court found problems with Brockway's appraiser's use of a sales comparison approach to "abstracting" depreciation for the cost approach. The court explained that the validity of this approach depends on the sales comparison data used. The Court then found the sales data evidence was deficient because the appraiser failed to adequately show how land values were determined for the comparable sales. A further problem with the appraiser's sales comparison approach was that he failed to individually "cost" each "comparable" property, which is the proper method for using an abstraction of depreciation from the market analysis.

Last, the Court faulted Brockway's appraiser for allocating all depreciation, other than physical, to functional obsolescence. The Court then found that the plaintiff's cost approach was unacceptable. The Court then analyzed the stipulated facts, applied a cost approach valuation in line with his findings and directed an assessment in accordance with that and "Chapter 23" ratios.

Timber Stand Improvement Program That Anticipates Income Fourteen Years Later And Produces No Income Within The Years Before (Or After) Institution Cannot Qualify For Farmland Assessment—Hyman Burshtein v. Township of Sparta, 10 N.J. Tax 250 (Tax Court, October 3, 1988).

This is a local property tax case wherein a plaintiff seeks review of a judgment of the Sussex County Board of Taxation upholding denial of plaintiff's application for farmland assessment with respect to tax year 1987.

The sole issue in this case is whether the subject property was actively devoted to agricultural or horticultural use within the meaning of **N.J.S.A. 54:4-23.5**; or, more precisely, whether plaintiff's timber stand improvement program, with no sales until harvesting of the timber in the year 2001, provided clear evidence of anticipated yearly gross sales in a specified amount within a reasonable period of time as required by statute.

The subject of this proceeding is a 33.8-acre tract of woodland, upon which plaintiff, in 1976, embarked upon a comprehensive, long-range timber stand improvement program. Plaintiff was assisted by William Roe, a consulting forester and qualified expert in forestry management in silviculture. Roe testified at great length at the trial.

The Farmland Assessment Act of 1964 **N.J.S.A. 54:4-23.1 et seq.**, provides that land actively devoted to agricultural or horticultural use shall be specially valued and assessed for local property tax purposes. Land devoted to the production for sale of trees and forest products, is eligible for farmland assessment.

The evidence revealed that no timber sales took place in 1985 and 1986, the two years immediately preceding the tax year. An increase in value in those years does not satisfy the statutory income requirements. Roe testified that optimum benefit will be realized from the timber stand improvement program if the timber is allowed to grow to maturity, at which time he opined, the anticipated annual gross sales will far exceed the statutory minimum amount.

However, the court held that there is no clear evidence of anticipated sales for the minimum amount required by statute. The court found that the reasonable time contemplated by the statute does not extend as far as the maturity of the crop trees.

Plaintiff's evidence is not directed toward the likelihood of sales within a reasonable time. The evidence is insufficient to establish the amount for which cut timber would be sold as firewood. The statute requires clear evidence of anticipated sales in the amount prescribed by the statute. That clear evidence is lacking here. The Tax Court affirmed the judgment of the Sussex County Board of Taxation.

A Minimal Level Of Activity, Such As Woodlot Management By Selective Improvement And Salvage Cutting, May Be Entitled To Farmland Assessment. Unlawful Use Must Be Proven Through Adjudication Before It Can Be Used As A Basis For Denying Farmland Assessment—Byram Township v. Western World, Inc., 111 N.J. 222 (August 1, 1988).

Taxpayers were related corporations owning wooded parcels of land, each well in excess of five acres. Alleged agricultural activities on the land included planting Christmas trees, cutting firewood, and general woodlot management through selective, small-equipment cutting of both valuable and undesirable trees. The Byram Township tax assessor denied farmland assessment but, on appeal, the Sussex County Board of Taxation granted the assessment. Upon appeal by the Township, the Tax Court found against farmland assessment, on the grounds that the level of agricultural activity was too low and that such activity was in violation of zoning ordinances. The Superior Court, Appellate Division, affirmed the Tax Court decision and taxpayers appealed.

The Supreme Court reversed. The Court held that the taxpayers' woodlot management activities satisfied the requirements of the Farmland Assessment Act and explained that a relatively low level of activity encompassing things not typical of conventional farming could satisfy the statutory criteria. The Court also held that, based on the record, in the absence of any proper adjudication that the use of the property was unlawful, the Farmland Assessment Act required that farmland assessment be granted. With respect to the alleged violation of zoning ordinances, which restricted one lot to a theme park and the other lot to certain commercial uses, the Court made several points. One point was that agricultural and horticultural use under the Farmland Assessment Act should not automatically be equated with "farming" as meant by a zoning ordinance. Another point was that nothing in the Farmland Assessment Act requires the taxpayer to affirmatively prove the legality of the use of the property. The Court emphasized that the County Board's decision in favor of farmland assessment was entitled to a presumption of validity, and the Township had the burden to provide sufficient evidence to overcome the presumption. The Court found that the Township failed to meet that burden and reversed.

Valuation Must Be Based On Use Existing On Assessment Date Where That Use Is Reasonably Foreseeable To Continue, And There Is No Evidence That A Former Use Is Likely To Resume—Chevron U.S.A., Inc. v. Perth Amboy, 10 N.J. Tax 114 (Tax Ct. 1988).

Plaintiff, Chevron U.S.A., Inc. (Chevron) sought a reduction in its local property tax assessments for the years of 1984 and 1985, while defendant, Perth Amboy, maintained that the assessments should be increased for 1984 and sustained for 1985. Accordingly, the issue in this case was whether the real property at the Chevron site was properly assessed for local property tax purposes for those years. The property involved is a 60,000 barrel per day asphalt plant facility. Chevron contended that the fair market value on the assessment dates was approximately \$96,365,100 while Perth Amboy contended it was \$168,375,000.

Here, both parties agreed that a cost approach methodology would be most appropriate here for determining value. The first step in any cost approach procedure is the determination of land value. The most relevant method to determine this value, employed by the appraisers in this case, is a direct sales comparison approach. Chevron's expert, Gall, reviewed and considered ten sales of allegedly comparable properties but relied heavily upon five of those sales that were of property nearby. Perth Amboy's expert, Hiller, relied upon 12 sales of allegedly comparable property to support his value estimate. Only five of the sale properties were located in Perth Amboy. Furthermore, Hiller had, without explanation, not considered the five nearby sales upon which Gall had focused.

The judge found that Chevron's expert, Gall, presented a more persuasive analysis than did Hiller. Therefore, the judge adopted Gall's analysis with the exception of adding appreciation at 3% per year for the years between the market data sales dates and the respective assessment dates in this case.

Then the judge analyzed the value of the improvements, which must be added to the land value to complete valuation. The experts for both parties used a replacement cost approach, but by different methodologies. Chevron's expert theorized that any prudent purchaser of the refinery would be interested in it only for its highest and best use; this would be as an asphalt plant which would produce 33,000 barrels per day of asphalt. In contrast, Perth Amboy estimated the value of the improvements using a 168,000 barrel per day fully-integrated oil refinery as its basis. The court observed that these different assumptions as to the highest and best use produced dramatically different valuations.

The uncontroverted facts revealed that Chevron's refinery, when fully operational, had a crude oil capacity of 168,000 barrels per day of crude oil. However, in June 1983 the refinery operations were reduced to a capacity of 60,000 barrels per day of crude oil producing approximately 33,000 barrels per day of asphalt. Chevron's appraiser asserted that this reduction in operations was due to economic conditions in the petroleum industry and, in part, to some obsolete process equipment. He opined that a prudent refinery operator would not have resumed full scale operations. The appraiser further asserted there is now a worldwide glut of crude oil and an excess of petroleum refining capacity.

The court concluded that there was nothing that supported Perth Amboy's thesis that, as of the assessment dates in question, the highest and best use of the subject property was a fully integrated 168,000 barrel per day oil refinery.

The court also noted that resuming full operations could cost \$80 to \$100 million, while there was no showing that would yield greater profits. Accordingly, the court found that the maximum value of the improvements would be reflected by the use that existed and that could have been reasonably foreseen, i.e., a 60,000 barrel per day asphalt refinery. The Tax Court held that Chevron's replacement cost approach was essentially sound and supported. The court overturned the city's assessments and directed the substitution of an assessment in line with the findings in this case.

Municipality Cannot Contest Farmland Assessment On Grounds Of Zoning Violation, If Municipality Has Failed To Enjoin Or Prosecute The Property Owner—Cheyenne Corp., v. Byram Twp., 10 N.J. Tax 412 (Tax Ct. June 1989).

Plaintiffs move in these farmland assessment cases for an order in limine precluding defendant from offering any evidence at the trial concerning plaintiffs' alleged violation of defendant's zoning ordinance. Defendant contends that plaintiffs' failure to comply with zoning regulations constitutes a bar to assessment of plaintiffs' property as farmland. The sole issue raised by plaintiffs' motions is whether the use of land in a manner not expressly permitted by the applicable zoning ordinance precludes qualification of such land for farmland assessment. For purposes of these motions, the court assumes plaintiffs conduct a forest management program to the extent that, defendant's zoning ordinance aside, plaintiffs' use of property would entitle them to farmland assessment.

The Court held that lawful use is not a requirement for farmland assessment qualification. The Court explained that the town may establish alleged zoning violations in a separate antecedent action. In this instance defendant did not undertake to enjoin plaintiffs' activities nor was any prosecution initiated. Under those circumstances, defendant will not be permitted to contest plaintiffs' entitlement to farmland assessment for the years before the court on the ground of unlawful use.

"Change In Value" As Meant By The Freeze Act Does Not Include A Change Due Solely To General Inflationary Trends—Cumberland Arms v. Burlington Twp., 10 N.J. Tax 255 (Tax Court 1988).

This case involves interpretation of N.J.S.A. 54:51A-8, commonly referred to as the Freeze Act. The plaintiff, Cumberland Arms Associates, owns an apartment building complex. Cumberland Arms sought to invoke the Freeze Act protection for the tax years 1986 and 1987, to freeze them to the 1985 tax year (the last revaluation year.) The Freeze Act provides that the Tax Court's final judgment in a real property tax assessment case is binding for the assessment year involved and for the two succeeding assessment years, unless a change in value is alleged in a complaint. The final judgment involved in this application of the Freeze Act is a March 1986 judgment that reduced the assessment on the property in question for the 1985 tax year.

In this case, a factor with respect to applying the Freeze Act to the 1986 tax year is that the tax assessor had assessed and certified assessment on the property for the 1986 tax year before the final judgment was entered concerning the 1985 tax. Accordingly, under the case **Clearview Gardens v. Parsippany-Troy Hills Township**, 196 N.J. Super. 323 (App. Div. 1984), the property owner had to affirmatively seek the application of the Freeze Act to obtain a freeze with respect to the 1986 tax year. The taxpayer had complied

with that requirement and a factual hearing was held to determine whether there had been a change in value within the meaning of the Freeze Act.

Concerning interpretation of the statutory "change in value," the Tax Court explained that the legislature meant a change other than solely an increase in fair market value. The Court announced that the test of whether there has been a "change in value" is whether there has been an internal or external change occurring after the base-year that meaningfully increased the property's value. (An internal change is one such as an improvement to the building and an external change is one such as extreme economic changes in the area.) The township had relied on a change in value that was entirely linked to general inflationary trends, and the Court held that this failed to meet the "change in value" test. Accordingly, the Tax Court held that Cumberland Arms was entitled to Freeze Act relief for the 1986 tax year.

With respect to the 1987 tax year assessment, which was completed after the 1985 assessment year judgment, the Court explained that the Freeze Act protection was mandatory and self-executing. No affirmative action on the part of the taxpayer was necessary. Therefore, to avoid this binding effect for the 1987 tax year, the Township should have filed a complaint alleging a change in value. Since it had not done so, the Tax Court granted Cumberland Arms' motion to reduce the 1987 assessment to the 1985 judgment.

In Order To Bar An Appeal Because Of Nonpayment Of Taxes, The Municipality Must Timely Make An Objection And Prove Nonpayment—*Farrell v. Atlantic City*, 10 N.J. Tax 336 (Tax Ct., Feb. 1989).

Owners of property in Atlantic City filed an appeal in the Tax Court seeking a reduction in the property tax assessment for the year 1986. On the date of filing the complaint, the 1986 taxes had not been paid. The city did not, however, assert the nonpayment of taxes as a defense, nor did it move to dismiss the complaint on the ground that the taxes had not been paid.

The matter proceeded through the court system; the parties took various necessary steps; a proposal for settlement was approved by the municipality; the settlement was placed on the record; and the Clerk of the Tax Court on May 19, 1988, entered a judgment accordingly. A motion to vacate the judgment was filed with the Tax Court on June 22, 1988. Supporting the motion was a certification that, as of the dates of the filing of the complaint and the entry of the judgment, the taxes for the tax year 1986 had not been paid. Taxes were ultimately paid by the redemption of a tax sale certificate on July 11, 1988.

To support its motion, the municipality relied on **N.J.S.A. 54:51A-1.b.** which provides in pertinent part: "[a]t the time that a complaint has been filed with the tax court seeking review of judgment of county tax boards, all taxes or any installments thereof then due and payable for the year for which review is sought must have been paid." The Tax Court, however, denied the motion, explaining that nonpayment of taxes is jurisdictional deficiency of a procedural nature which must be introduced by a timely objection. Here, the making of the motion was 15 months after the filing of the complaint. The Court rejected the argument that nonpayment deprived the Court of jurisdiction to the extent that any judgment was a nullity.

The Court concluded by explaining that a decision refusing to vacate the judgment would accomplish the purposes of securing a just determination, simplifying procedure, fair administration and eliminating unjustified expense and delay.

In A Suit To Overturn An Assessment, Party Seeking To Demonstrate An Alternative "Highest And Best Use" Must Establish That Proposition; Where Neither Party Produces Sufficient Evidence To Support Its Asserted Valuation, The Assessor's Valuation Must Stand—Ford Motor Co. v. Edison Township, 10 N.J. Tax 153 (Tax Ct. 1988).

In the consolidated matters in this case, plaintiff Ford Motor Company (Ford) seeks a reduction in its local property tax assessments for the tax years 1983, 1984 and 1985. Edison Township, the defendant, sought an increase. The property consists of an automobile assembly complex with manufacturing, warehousing and office areas.

The first major issue in the case centered on the appraisal concept of highest and best use. Ford insisted that the subject's highest and best use was for general manufacturing purposes. To support this view, Ford asserted that the economic demand for major industrial facilities has been particularly weak in the Northeast. However, Ford did not present evidence of any plans to discontinue its present use.

Edison Township responded that if the court did not consider that the plant will continue to be devoted to automotive assembly use, the court would ignore specialized features. The Township asserted that the highest and best use would be a continuation of its current use or something similar, such as small airplane assembly.

The Court concluded that there was nothing to suggest the plant was unmarketable for its current use. To consider it for lesser uses might make it more "marketable" but would ignore those special features which make it exceptionally suitable for its present use. This would permit valuable features to escape their just share of taxation. The Court held that where a plaintiff seeks to demonstrate the highest and best use is other than current use, it is incumbent upon plaintiff to establish that proposition. The Court then concluded that the highest and best use was its current use, i.e., an automobile assembly plant.

The Court then turned to an analysis of the various valuation methodologies advanced by the parties. The Court first analyzed the market data or direct sales comparison approach to valuation. The Company relied on the sales of six large industrial facilities for the basis of this approach to valuation.

Edison claimed that plaintiff's market data approach was flawed for four reasons. First, four of the properties did not involve the same highest and best use as the Ford facility and therefore are not comparable. Second, the stated consideration in the sales did not reflect the value of the real estate. Third, the sale properties could not be made comparable by adjustments for the dissimilarities. Fourth, many of Ford's adjustments were erroneous and none were supported by market data in the record. The Court found that only two of the cited sales were sufficiently comparable. Concerning these remaining two, the Court agreed with some of the Town's criticisms of Ford's allocations of sales price to real estate and sales price adjustments. Accordingly, the Court held there was an absence of sufficient sales data having probative value and it rejected the market data approach.

The court then considered the "cost" approach to valuation. The first step is determination of land value. The Court found fault with the Township's theory that large parcels have a plottage or assemblage value and with the Township's multiplication or factoring system of adjustment for the land sales. Accordingly,

the Court agreed with Ford's land valuation figures for its cost approach.

However, with respect to the improvement valuation component of the cost approach, the Court rejected both parties' methodologies. Ford Motors had utilized the Marshall Valuation Service, a nationally known building cost manual, and then employed an adjusted age-life basis to derive depreciation estimates. Edison Township argued that this approach was flawed because: (1) the calculator cost method of Marshall Valuation Service is not only too generalized but can only be used for substantially smaller facilities, (2) it omitted the cost of a number of items such as electrical wiring, and the paint facility and related piping and (3) the depreciation analysis was deficient and produced a "worthless" estimate.

The Township had relied on the R.S. Means manual for cost figures and then the Marshall Valuation Service for depreciation estimates. Ford asserted that this cost methodology was unreliable because: (1) the appraiser failed to follow the instructions in the R.S. Means manual relative to the use of the size modifier and (2) the depreciation estimates were simply numbers taken from a national cost service unsupported by market data, observation, experience and explicable analysis and calculation.

The judge's review of the evidence relative to the cost approach led him to conclude that the criticisms of both parties were right. He then went on to consider the income approach issues. Edison Township had developed an income approach based on the facility's potential for subdivision into a multi-tenant industrial site. Ford, however, asserted that Edison's approach relied on fanciful speculation and, further, that the Township failed to take into account an "entrepreneurial profit" factor.

The Court agreed with the criticisms of the income approach and then concluded that neither party had produced evidence sufficient to overturn the existing assessment. Accordingly, all complaints and counterclaims were dismissed.

Attorney Of Record Must Be Served Judgment Of County Board Of Taxation In Order To Apply Rules Requiring Taxpayer To Appeal Within 45 Days Of Service Of The Judgment—Frankel Est. v. Hillsdale Bor., 10 N.J. Tax 213 (Tax Ct., Sept. 1988).

This is a local property tax case wherein defendant moves to dismiss plaintiff's complaint for untimely filing. The issue in this case concerns the sufficiency of service of a county board judgment, for the purpose of calculating the time within which an appeal must be filed with this court. The facts are not in dispute. The borough's tax collector filed a petition of appeal with the Bergen County Board of Taxation seeking to impose an assessment for 1987 on a property that had been omitted by reason of a computer error. The hearing was held September 18, 1987, at which time attorney Alan J. Kaplowitz entered his appearance on behalf of the property owner.

On October 14, 1987, the county board entered judgment restoring the omitted assessment. The memorandum of judgment bears a stamp indicating service of the judgment on October 15, 1987. R. 8:4-1(a)(2) of the Tax Court Rules provides that a complaint seeking review of a county board judgment in a local property tax matter must be filed within 45 days of service of the county board judgment. Where such service is made by mail, the complaint must be filed within 48 days of the date of service. R. 1:3-3. Thus, if service of the county board judgment by mail on October 15, 1987 is valid, plaintiff's

complaint, which was filed on December 4, 1987, is late by two days and must be dismissed.

The judge concluded, however, that service was not valid, and therefore, defendant's motion to dismiss for late filing must be denied. The judge explained that the county board's rules require that the memorandum of judgment be transmitted to the taxpayer. **N.J.A.C. 18:12A-1.12.** The county board's rules also provide that, in circumstances not covered by a specific rule, the rules of the Tax Court govern. **N.J.A.C. 18:12A-1.15.** Thus the requirement of Tax Court Rule R. 1:5-1, that service of a judgment be made upon the attorney of record, is, by reference, one of the rules controlling county board actions.

The Tax Court judge emphasized that the plaintiff's attorney entered his appearance at the county board hearing, yet the county board failed to serve him with a copy of its memorandum of judgment. The judge reasoned that because R. 1:5-1 was not complied with, there was no valid service. The judge held that the time for filing a complaint with the Tax Court never began to run and the complaint was thus not filed out of time.

Where Municipality Sues Tax Assessor For Negligence, Fraud, Misrepresentation And Conflict Of Interest, Time Limitations in N.J.S.A. 54:4-23.13, N.J.S.A. 54:4-23.13b and N.J.S.A. 54:3-21 do not apply. Under Farmland Assessment Act, Growing of Trees and Shrubs for Resale Qualifies for Farmland Assessment. Tax Assessor not Generally Liable for Negligence in his Performance of Duties. Tax Assessor is Not Prohibited from Assessing Own Property—Borough of Franklin Lakes v. Mutzberg, 226 N.J. Super 46 (App. Div., 1988).

The Borough of Franklin Lakes brought an action against former tax assessor Otto Mutzberg, who was the Borough assessor from 1967 to 1986. During the period, Mutzberg had owned the property on which he resided and co-owned another parcel, both within the Borough and both of which he assessed himself. In regard to the co-owned property, Mutzberg's 69-year-old mother owned a small undivided interest in the property and a life estate in the rest of the property. This parcel was six acres and had allegedly been used as a farm since it had been bought by the family in 1925. In 1984, defendant entered into an agreement for this property to be used as a tree nursery, yielding the owners \$500 per year or more. In its complaint, Franklin Lakes alleged that the assessor had intentionally or negligently misclassified his own property under the Farmland Assessment Act; fraudulently awarded and negligently credited his property with a senior citizen's deduction; misrepresented that he was impartially performing his duties, and that his assessments were a conflict of interest.

The Superior Court, Law Division, dismissed the complaint on a motion for summary judgement, and the municipality appealed to the Superior Court, Appellate Division. The Court held that the action was not barred by the time limitations of **N.J.S.A. 54:4-23.13** or **N.J.S.A. 54:4-23.13b.** pertaining to denials of applications for farmland assessment, because the action is not a property tax appeal. Nor is the action barred by the time limitations in **N.J.S.A. 54:3-21,** which allows a municipality to appeal valuations that discriminate against it, because discrimination was not alleged and that provision is designed for appealing insufficient assessments.

With respect to whether the assessor misclassified the co-owned property

as farmland under the Farmland Assessment Act, the Court held that the Superior Court had properly dismissed the complaint due to the Borough's failure to submit supporting affidavits or proofs. The Borough had no witnesses and those named in interrogatories had not seen the property. The Court also rejected Franklin Lakes' argument that the mere growing of trees and shrubs for resale did not qualify for farmland assessment. With respect to whether Mutzberg fraudulently or negligently awarded a senior citizen deduction to the co-owned parcel, the Court found dismissal proper: the Borough failed to specifically plead the elements of fraud, and the assessor is a public official under **N.J.S.A. 59:3-2** and generally is immune from negligence liability.

With respect to the remaining count of the complaint, which was that Mutzberg's assessing his own property constituted a conflict of interest and that he misrepresented that he impartially and unbiasedly performed his duties, there is no statute or regulation prohibiting assessment of his own property. That is a matter for the Legislature. The count was properly dismissed. The decision below is affirmed.

Income Approach, Including Reliance On Actual Hotel Management Fee As A Subtractable "Business Value," Is Proper Approach For Valuation Of Hotel—Glenpointe Assocs. v. Teaneck Twp., 10 N.J. Tax 380 (Tax Ct., March 1989).

This local property tax case involves the tax valuation of Loew's Glenpointe Hotel (Glenpointe) for tax years 1984 through 1987. The Hotel is a full-service hotel situated on a parcel of 9.27 acres. Glenpointe's valuation expert for the trial was a recognized authority on hotel and motel valuation. He relied exclusively on the income method of valuation. The expert began with the actual income and expenses for 1986 and then adjusted that figure for the other tax years. To subtract out the non-real property values, the expert undertook to eliminate business and personal property values.

Concerning business property value, the expert opined that this value was reflected in the compensation paid to a management agent that allowed the owner to maintain only a passive interest. Here the Glenpointe Hotel, by contract, paid 3 to 3.5% of its gross revenues to a management company, and the expert relied on this figure as representing the "business value" of the Hotel.

To eliminate the value of furniture and equipment the expert made two adjustments. He achieved the return of personal property by positing a replacement reserve equal to 3% of total hotel revenues; the return on personal property was estimated by positing a rate of return approximating the interest rate on hotel mortgages for the tax years in question, which he applied to the depreciated book value of the personal property.

The expert applied a capitalization rate to arrive at his final valuations. He developed his capitalization rate by means of the mortgage-equity band of investment method, postulating a 75% mortgage position and a 25% equity position. For the appropriate mortgage interest rates, the expert claimed to rely upon data published by the American Council of Life Insurance (ACLI), focusing upon mortgage interest rates and constants for hotel and motel loans made by ACLI members in 1983, 1984, 1985 and 1986. He then concentrated on mortgage interest rates for the third and fourth quarters of the pretax years. He posited a 10% cash-on-cash equity return for each year.

Although the township asserted that the cost approach was the most

accurate method of valuation, the Court found that Glenpointe's income approach was the most probative of the Hotel's value. The Court also affirmed Glenpointe's approach of extracting business value by relying on the management fee for "business value." The Court explained that this is one hotel valuation technique for separating the real estate and business interest and it is a reasonable technique.

Next, the Court addressed the expert's approach to eliminating the personal property value. The Court affirmed the expert's methodology of using the property placement reserve to calculate personal property value. However, the Court held that the expert should have used the reserve percentage actually employed by the Hotel (1%), rather than the industry norm for replacement reserves (3-5%). The Court also rejected the expert's method of calculating the income that was attributable only to personal property because the method failed to properly distinguish between movable personal property and "fixtures."

The last issue addressed was Glenpointe's asserted capitalization rate. The Court rejected the Glenpointe expert's postulated mortgage interest and equity dividend rates. To replace that expert's rates, the Court took judicial notice of capitalization rates and loan values published by the American Council of Life Insurance. After making some findings concerning effective tax rates and "Chapter 123" limitations, the Judge directed assessments in line with these findings and his holdings on the capitalization rate and economic net income.

In Assessing Condominiums, Separate Assessment of Common Elements Is Improper—Glenpointe Assocs. v. Teaneck Twp., 10 N.J. Tax 288 (Tax Ct., Dec. 1988).

These consolidated local property tax cases concern assessments for the years 1983 through 1987 on finished and partially finished condominium units. The development is known as The Courts of Glenpointe, in Teaneck. Plaintiff, Glenpointe Associates, also seeks review of 1985, 1986 and 1987 assessments on the recreational facilities located at the development and constituting a common element as defined in **N.J.S.A. 46:8B-3(d)**.

Construction of the condominiums was in two phases. Phase I consisted of 88 units, all of which were ready for occupancy by December 1982. Phase II consisted of units only partially finished by the last assessment date. The units were all individually assessed in accordance with **N.J.S.A. 46:8B-19**. The finished units were valued by both parties' experts by means of the market data approach; the unfinished units have been valued by the cost approach, supplemented by the market data approach for the land value.

The Court first addressed the assessment of the common element consisting of recreation facilities, such as pool and tennis courts. The issue with regard to the recreational facilities was whether the assessments of the condominium units must include a proportionate share of the facilities, thereby eliminating separate assessment on those facilities.

The court stated that the disposition of the issue was governed by the Condominium Act, **N.J.S.A. 46:8B-1 et seq.** Defendant had contended that only 30% of the recreational facilities is relieved from separate assessment. Its theory was that, as only 88 units of a contemplated 292 were completed on the relevant assessing dates, the recreational facilities served only those 88 units. The Court disagreed with the defendant and found that, whatever the condition of the unit assessed (finished or unfinished), the unit's assigned

share of the value of the common elements is included in the assessment. The Court then mandated the elimination of the separate assessment of the recreational facilities for the years 1985, 1986 and 1987. Although plaintiff requested the same relief for tax year 1984, the Court denied the same relief for tax year 1984 because the plaintiff failed to file a timely complaint with respect to that year.

The Court next addressed the issue of the proper valuation of the finished units, which both parties valued using a market approach. Plaintiff's expert valued the units according to model and square feet of living area. He also adjusted the sales price for tax years 1983 and 1984 to account for an extended marketing period. The township's expert, on the other hand, declined to value the units according to models. He concluded that location in a given building, the building's location and the view made such an approach unreliable.

The Court agreed with the township's expert concerning the unreliability of Glenpointe Associates' reliance on a model-price approach. The Court also rejected Glenpointe Associates' discounting approach as violating the uniformity clause. The uniformity clause requires that properties be valued by the same standard used to value all other properties in the taxing district, which were valued without the discounting upon which Glenpointe Associates relied. Thus, the Court found the true value of all finished condominiums to be as estimated by the Township's expert.

The Court then addressed the valuation of the unfinished units. The Court rejected the valuation estimates of plaintiff's expert, reasoning that his allocation of land value, based as it was upon plaintiff's land acquisition cost under a 1977 contract, was not probative. The Court also criticized the expert's use of trended costs for valuation of improvements for certain years, since actual cost data was available.

With adjustments to add in the value of the recreational common elements, the Court accepted the township's valuations, explaining that they were well documented and supported by the credible evidence. The Township's assessments, with certain adjustments, were affirmed.

Hospital Parking Lot And Guard Shack Located Near Nonprofit Hospital Held Ineligible For Exemption—City of Hackensack v. Hackensack Medical Center—228 N.J. Super. 310 (App. Div., October, 1988).

Hackensack Medical Center is a hospital exempt from local property taxation under N.J.S.A. 54:4-36. The Center applied for a property tax exemption for an employee parking lot and guard shack located four blocks from the hospital.

The county tax board had granted a property tax exemption, which the Tax Court reversed. The court held that the lot was not exempt from local property taxes because it did not adjoin the land on which the hospital buildings had been erected.

On appeal the Superior Court held that the Tax Court was correct in its analysis of the statute. N.J.S.A. 54:4-36 requires for exemption qualification that the buildings be on the lot or that the lot be contiguous to the land on which buildings have been erected.

The hospital argued that the parking lot was ancillary and required by the city of Hackensack as a condition for approving enlargement of the hospital facilities. The court concluded, however, that the appropriate forum to enlarge the narrow frame of the statute should be the Legislature.

The plaintiff also complained that someone else similarly situated had received a tax exemption. The court explained that this would not entitle the taxpayer to an exemption not authorized by statute. Rather, it is grounds for a taxpayer to challenge such exemption. The Superior Court then affirmed the Tax Court decision.

Assessments Of Industrial Properties Must Reflect Effect Of Environmental Cleanup Requirements—Inmar Associates, Inc. v. Borough of Carlstadt and GAF Corporation v. Borough of South Bound Brook, Supreme Court of New Jersey, Docket Nos. A-77 and A-76, (October 12, 1988).

Two taxpayers contested the assessment of industrial properties which required environmental cleanup under the Environmental Cleanup Responsibility Act (ECRA) prior to sale. The municipalities disagreed with the taxpayers' contention that the cleanup cost should be a direct deduction from the assessments. The Tax Court refused to modify the assessments and the Appellate Division affirmed in both cases.

The Supreme Court held that assessments of industrial properties that were subject to regulatory environmental cleanup requirements must reflect the effect of the regulatory forces on market value. The effect of the regulatory requirements on value could not be disregarded on the basis of policy considerations for the environment, given the constitutional demand of assessment at true value.

Contaminated properties could not be valued merely by a deduction of estimated cleanup costs from the assessed valuation, but might be treated as special purpose properties by appraisers, using a "measure of flexibility" in the determination of true value. The proper amount of adjustment should be left to the competence of the appraisal community. An assessment that ignores the effect of regulatory forces would be defective, warranting an independent determination of value by the Tax Court. The challenge raised by one of the taxpayers was sufficient to warrant such a judicial determination.

Accordingly, the judgment of the Appellate Division was affirmed in part, and reversed in part with a remand to the Tax Court.

The Holder Of A Tax-Sale Certificate Is Protected By The Requirements Of Due Process And Notice Of The Township's In Rem Foreclosure Action Should Have Been Mailed To Appellant At The Address Of Record In The Tax Collector's Records—Township of Jefferson v. Block 477A, Lot 10, 228 N.J. Super. 1 (App. Div., Sept. 1988).

The issue in this case is whether due process requires the mailing of notice to the holder of a prior tax-sale certificate, before such holder's rights are extinguished by an in rem tax foreclosure proceeding. Related to this issue, **Mennonite Board of Missions v. Adams**, 462 U.S. 791 (1983), held that the due process clause of the Fourteenth Amendment requires that actual notice be given to a mortgagee in an action to quiet title arising out of the enforcement of a municipality's tax lien.

Elbe Estates, Inc. had purchased tax-sale certificates for 18 lots in Jefferson Township in December 1980, 1981 and 1982. In December 1983 the township commenced an action under the In Rem Tax Foreclosure Act to bar rights of redemption in the 18 lots and other properties. Notice of the foreclosure action was mailed to property owners; notice to other interested parties was by publication and posting. Notice was not mailed to Elbe since neither

the Act nor court rules required it. Final judgment was entered in favor of the township May 14, 1986.

On March 23, 1987, Elbe filed a motion to vacate the judgment on the ground that it never received notice of the foreclosure action. The Chancery Division of the Superior Court denied the motion. The court explained that the holder of a tax-sale certificate does not have title to the land. The certificate holder succeeds to the lien interest of the taxing district.

On appeal to the Appellate Division of the Superior Court, the Court held that the plaintiff should have received notice by mail. The Court began its opinion with a discussion on whether the plaintiff had a property interest that would be entitled to due process protections. Foreclosure by a municipality under the Act extinguishes all the prior holder's rights, including the right to receive, upon redemption, the amount originally paid by the holder for the tax certificate. Consequently, the holder of a tax-sale certificate has a property interest protected by the requirements of due process. Notice of Jefferson Township's in rem foreclosure action should have been mailed to Elbe at its address recorded in the tax collector's office. See **N.J.S.A. 54:5-35**.

In analyzing the relevance of the **Mennonite** case to this case, the Court explained there are similarities between a tax-sale certificate holder and a mortgagee. Like the mortgagee, the holder advances money (to the municipality, not to the owner), in at least the amount of the outstanding municipal lien on the assessed property. A mortgagee and a tax-sale purchaser both have the right to foreclose. The relevant difference between a mortgagee and a tax-sale purchaser is that the municipality deals directly with the tax-sale purchaser.

The Court also analyzed the difficulty of mailing notice to a tax-sale certificate holder. The Court noted that, under **N.J.S.A. 54:5-14** and **5-35**, the sale date and name and address of the tax-sale purchaser must be permanently recorded by a municipal officer. Thus, in this case, the only search required of the township is a search of its own records. The only burden is the mailing of a notice of the foreclosure action to the holder at the address appearing in the township's records.

The respondent and intervenor had contended that **N.J.S.A. 54:5-104.48** satisfies due process. Under that provision, a person with an interest in lands may file a notice with the tax collector stating his name and address. The filer is entitled, for five years, to receive notice of a foreclosure action. The Court concluded that the notice required by due process cannot be conditioned on requesting it, and it reversed and remanded the case to the Chancery Division.

Appellate Division Holds That Plaintiff, Whose Mortgage Survived Tax Foreclosure Under U.S. Supreme Court Decision, Must File Complaint Timely To Enforce Rights Guaranteed By The Decision, Last v. Audubon Park Associates, 230 N.J. Super. 602 (App. Div., Sept. 1988).

This case concerns a suit to foreclose a mortgage that had been assigned to Mr. Last in 1969. The mortgage encumbered property in Jersey City consisting of a 26-unit apartment house. The last interest payment was made in 1978. Thereafter, although the mortgage was in default, plaintiff took no action to enforce his rights under it.

In 1978, taxes on the property were in arrears and the City of Jersey City purchased a tax-sale certificate covering the property. In January 1980, Jersey City commenced foreclosure and a final judgment of foreclosure was entered

in April. Notice to plaintiff was effected by publication and posting pursuant to **N.J.S.A. 54:5-104.42** and **R. 4:64-7**.

In 1982, Jersey City conveyed the property to Audubon Park Associates, which conveyed the property to Audubon Development Corporation. Plaintiff testified that in "early 1983" he drove past the property and noticed demolition and renovation work. He ordered a title search that he received in April. It revealed that the lien of his mortgage had been cut off by the tax foreclosure judgment. Plaintiff gave the matter no further thought until August 1984, when a lawyer friend gave him the decision of **Mennonite Board of Missions v. Adams**, 462 U.S. 791 (1983), which was decided in June 1983. (Plaintiff is also a lawyer.)

Mennonite held that due process requires that actual notice of a tax foreclosure must be given to a mortgagee whose mortgage is a matter of public record and whose identity and address are reasonably ascertainable. Although, under **Mennonite**, plaintiff's mortgage survived the April 1980 tax foreclosure judgment, plaintiff failed to assert any rights under his mortgage or under **Mennonite** until October 1984. At that time he wrote to Audubon, informing it of his claim under this mortgage for the principal sum of \$14,400 plus interest. Audubon rejected plaintiff's claim. On June 6, 1986, plaintiff commenced this foreclosure action.

The Appellate Division held: the trial court is affirmed because plaintiff's challenge of the tax foreclosure judgment, a prerequisite to the successful prosecution of his mortgage foreclosure, was untimely. Here, plaintiff had been aware of the foreclosure judgment for 18 months before he served a demand letter on Audubon. Plaintiff waited for almost two years after he gained personal knowledge of **Mennonite** before filing his foreclosure complaint. Plaintiff's delay in asserting his rights was calculated. Plaintiff was aware that while he waited, Audubon was adding value to the property and to his mortgage through its rehabilitation of the property. Plaintiff did not act within a reasonable period of time.

The Appellate Division Court also concluded that plaintiff was guilty of laches, which involves negligence on the part of the complainant, good faith on the part of the defendant and prejudice to the defendant. The Court reasoned that the plaintiff was at least negligent, while Audubon had relied upon the tax foreclosure judgment in good faith and invested time, effort and money in its housing project. The Court then affirmed the lower court decision.

Sales Of Vacant Industrial Plants For Conversion To Multitenant Use Were Not "Comparable Sales" For Valuation Of Owner-Occupied, Single-Occupancy Industrial Plant For Purposes of Township Real Estate Assessment—Thomas J. Lipton, Inc. v. Raritan Twp., 10 N.J. Tax 202 (Tax Ct., Sept. 1988).

Taxpayer contests the 1987 real property tax assessment on an industrial property located in Raritan Township. Taxpayer has appealed directly to the Tax Court pursuant to **N.J.S.A. 54:3-21**. A municipal-wide revaluation was adopted for the taxing district for 1987 at 100% of value. Valuation only is in issue.

The subject property is comprised of an attractive industrial and warehouse building, containing approximately 500,000 square feet, on an irregularly-shaped parcel of land. Taxpayer's appraisal expert valued the property using the three traditional valuation approaches: cost, sales comparison and

income. Taxing district's appraisal expert valued the property by the cost and sales comparison approaches.

In their cost approach valuations, taxpayer's expert relied on the Marshall Valuation Service, and taxing district's expert used the Real Property Appraisal Manual for New Jersey Assessors.

In his sales comparison approach, taxpayers' expert used sales of seven properties located in Edison, Holmdel, South Brunswick, Linden, Woodbridge and North Brunswick. Taxing district's expert also relied on the sales comparison approach, using four sales, one in Bridgewater Township, one in Franklin Township and two in Branchburg Township. However, the Tax Court found that the sales comparison approach is not appropriate in the subject case because of the absence of comparable improved industrial properties in the area and because the sales used by the experts, which purport to be comparable, are not. The basic problem in their sales comparison approaches was that the experts were, except in one case, relying on sales of vacant buildings for conversion to multi-tenant use. The sales comparison approach is not appropriate for valuing large, single-occupancy owner-occupied industrial plants unless the comparable sales are of properties sold for the same or similar use without the necessity of substantial physical changes.

The Court also rejected the income approach valuation, which the taxpayer's expert used, but which had not been used by Raritan. Taxpayer's expert was of the opinion that to apply the income approach to this single-occupancy facility, the property would have to be converted to multi-tenant use. The Court rejected that approach because of the very speculative assumptions and the number of variables involved in attempting to value the company's owner-occupied, single-occupancy building as a multi-tenant facility.

Accordingly, the Court decided to base the value determination on a cost approach. The Court then made determinations on various particulars. Significantly, it accepted taxing district's expert's cost derived from the Real Property Appraisal Manual for New Jersey Assessors because that is the manual used in the revaluation of all properties in the taxing district. Further, the Court did not accept taxpayer's expert's external obsolescence deduction because it was based on an assumption that the property would take at least 18 months longer to sell than smaller industrial properties. The Court explained that if larger industrial properties take longer to sell, then that is the market and the sale price reflects that market, and the deduction for the length of time it takes to sell is not justified. After this process of accepting and rejecting the parties' proposed adjustments and valuations, the Court reduced the 1987 assessment by close to 2 million dollars.

Tax Abatement Granted To Urban Renewal Project Cannot Be Expanded To Include An Additional Project After Completion Of Initial Project—Morris Twp. v. LF Associates, 10 N.J. Tax 240 (Tax Ct., Sept. 1988).

Morris Township contested the grant of tax abatement by the Town of Morristown, under the Urban Renewal Nonprofit Corporation Law of 1965 (URNCL) (N.J.S.A. 40:55C-77 et seq.), to the upper area of the Headquarters Plaza in Morristown. Headquarters Plaza consists of a lower area parking garage, which provides the foundation for an upper area development consisting of offices, a hotel and a mall.

The land is owned by the Town of Morristown and leased to Speedwell Development Corporation, a nonprofit urban renewal corporation. The initial application and financial agreement pursuant to N.J.S.A. 40:55C-91 and 92

granted tax abatement in 1979 to the lower area parking garage.

Unfortunately, as of 1987, the project was in danger of failing. The hotel was not profitable, a large portion of the retail mall was vacant, and a primary tenant (AT&T) was not going to renew its lease. For this reason, in September 1987, an agreement amending the project contract to grant tax abatement to the upper area was entered into.

In analyzing the primary issue in the case, the Court began by explaining that the scheme of the abatement provisions is to require an application for tax abatement approval before proceeding with any project. **N.J.S.A. 40:55C-91**. In this case, the application was for tax abatement of the lower area garage. No application was made for tax abatement of the upper area improvements. Thus, the issue was whether the parties to the tax abatement agreement may amend the agreement to grant tax abatement to the upper area after both the lower and the upper areas have been completed.

The Town of Morristown argued that the statutory scheme must be liberally construed to accomplish its broad public purposes (the rehabilitation of blighted areas). The Court, however, disagreed. It explained that all matters of tax exemption involve the application of broad public policy concepts, yet it is well recognized that legislative requirements for exemptions must be strictly construed. The legislative design to release one from his just proportion of the public burden should be expressed in clear and unequivocal terms.

The Court concluded the statutes required that the application for tax abatement be made before proceeding with the project. Accordingly, the Court held that the Town of Morristown was without authority to amend the financial agreement to grant tax exemption to the upper area of the Headquarters Plaza.

"Historic" Property Used Predominantly For Commercial Uses Is Not Entitled To Property Tax Exemption For Historic Sites—Town of Morristown v. Womans Club, 10 N.J. Tax 309 (Tax Ct., Jan. 1989).

Plaintiff, Town of Morristown ("Morristown"), sought to set aside the historic site tax exemption granted by the assessor under **N.J.S.A. 54:4-3.52** to the Womans Club of Morristown ("Womans Club"), for the year 1987 on property located in Morristown.

Womans Club is involved in various charitable nonprofit activities, such as providing social services for hospitalized patients. The Womans Club building, the subject property in this litigation, is used for some of its charitable activities. There was no evidence of the percentage that was leased to commercial tenants, although it appeared that most of the building is rented to commercial tenants.

The subject property was listed on the 1987 tax rolls as "exempt," pursuant to **N.J.S.A. 54:4-3.52**, as a historic site owned by a nonprofit corporation. Morristown filed a petition of appeal with the Morris County Board of Taxation contesting the exemption, which exemption the board affirmed. Morristown thereafter duly filed a complaint with the Tax Court.

There were two arguments made by the Womans Club in support of its claim of exemption that the Tax Court quickly rejected. The first was that the tax assessor has no authority to assess the property because the determination of tax exempt status is made by the Commissioner of the Department of Environmental Protection. The Court responded that although the Commissioner certifies the site as "historic," only the tax assessor can grant the tax exemption. The other contention quickly rejected was that the taxing dis-

tract's failure, in 1972, to contest the County Board determination that the property was exempt constitutes *res judicata*. The Court responded that each year is a separate year, and the principle of *res judicata* does not make the judgment of the Morris County Board of Taxation for the year 1972 binding on the taxing district for the year 1987.

The primary issue addressed in the Tax Court opinion was whether the Womans Club qualified for tax exemption under the historic site exemption statute. This is a statutory interpretation issue which must be addressed in terms of the constitutional requirements for the grant of real property tax exemption. Discussing tax exemption provisions that have been found unconstitutional, the Tax Court emphasized that where there is no specific constitutional authority for the exemption, exemption statutes must require that the use of the property serve the public. Accordingly, in order to determine whether an exemption is granted by statute, the Court must look to the use of the property.

Womans Club argued that the purpose of the historic site exemption statute is to preserve historic sites when owned by nonprofit organizations, so that the receipts from rentals, admission fees or endowment income will be utilized for the preservation of the historic site and any surplus will be used for other nonprofit purposes. However, the Court disagreed, stating that the characteristic of the property and the personal status of its owner cannot be the sole criteria. The use of the property must govern and preservation is not a use.

Stating that the predominant use of the property was commercial the Court emphasized that the Legislature could not constitutionally exempt commercial properties from local property taxation solely because they are owned by nonprofit corporations. The Court then concluded that it was the Legislature's intent to grant the tax exemption to a nonprofit corporation making the site available for public purposes. Leasing space for commercial purposes, as in the subject property, is a use beyond that which is reasonable for the preservation of the property and the making available of the property for public purposes. The Court held that the property did not qualify for exemption.

Court Cannot Determine Value Of Improvements Alone Without Considering Before/After Value Of Land, Improvements—New Jersey Foreign Trade Zone Venture v. Township of Mount Olive, 10 N.J. Tax 330 (Tax Court, March 16, 1989).

The plaintiff, New Jersey Foreign Trade Zone Venture, contests the 1987 added assessment on real property located in Mt. Olive Township that was improved by a warehouse and office facility. Tax assessment at issue is \$5.9 million, allocated for three months of 1987, or \$1.475 million. Plaintiff does not contest the three-month allocation, but does contest the \$5.9-million assessment on improvements.

The original 1987 assessment on the property was \$232,900 for land only. The last municipal-wide revaluation was for 1982. Valuation and discrimination are in issue. The lot is located in the Mt. Olive Foreign Trade Zone, but is zoned FTZ-2. This is a zone that does not receive the custom-free benefits that are available to other properties in the foreign trade zone. Although the land is owned by the plaintiff, this appeal was filed by the attorney for the tenant in the owner's name.

Plaintiff contends that it is contesting only the value of the improvements. In this case, the parcel of real property consists of 53 acres, about nine acres

of which are leased together with a building constructed on a portion of the nine acres. It has limited its expert appraisal testimony to the value of the building and land upon which it rests, using only the cost approach. Any value for any land or improvements outside the building footprints are excluded.

The court held that since this is a contest of an added assessment, the court must determine the taxable value of the property as completed, (land and improvements combined) and then subtract the existing assessment (making any necessary ratio adjustments). This is the procedure required by statute to reflect the added value as a result of the newly completed improvements.

The court has no evidence of the value of the entire 53 acres, no evidence of topography, the permitted number of square feet of building or other factors that may affect the value of the land. Therefore, the court cannot determine the value of the parcel of real property.

No authority in the statute or case law permits the court to determine the value of the improvements alone without considering the before and after completion value of the land and improvements. It is the value of the land and improvements combined that is of significant value. The allocation between the land and improvements is merely an administrative act. Since the plaintiff failed to meet its burden of establishing that the 1987 added assessment is incorrect, the court dismissed the complaint.

Grant Of Tax Abatement Is Proper If Steps Taken In Passing Resolution Substantially Parallel An Exercise Of Power By Ordinance—Township of North Bergen et al. v. City of Jersey City et al., No. A-2440-87T7, (App. Div., April 13, 1989).

The Newport City Development Company is developing a large area of the Jersey City waterfront. Newport applied to Jersey City for a tax abatement on a proposed development of 1,500 residential rental units. Newport offered to set aside 270 units for moderate-income families at an estimated loss in exchange for exemption from local property taxes for 40 years. In lieu of local taxes, Newport proposed to pay Jersey City a yearly service charge of about \$1.3 million.

The Jersey City Municipal Council adopted a resolution granting Newport a tax abatement under N.J.S.A. 55:14K-37(b). Newport then entered into a financing agreement for \$150 million with the New Jersey Housing and Finance Agency.

North Bergen Township, Hudson County, challenged the propriety of the tax abatement by filing actions in lieu of prerogative writ in Superior Court, Law Division. Defendant's motion for summary judgment was granted following extended arguments. North Bergen further asserted that it was improper for Jersey City to grant Newport a tax abatement by resolution.

The court held that here the steps taken in passing the resolution at issue substantially paralleled an exercise of power by ordinance. The court pointed out that the tax abatement proposal was discussed and debated at two public meetings, publicized in two local newspapers, and received the overwhelming support of the Jersey City Mayor, who indicated that he would not veto this proposal. The council did not covertly adopt this measure nor did the procedures used deny opportunity for public notice and reflection inherent in the use of an ordinance.

North Bergen argued that the term "as appropriate," used in 55:14K-37(b), requires that substantial tax abatements be granted by ordinance, while

smaller tax abatements may be granted by resolution. The court said it found the Newport abatement to have been passed by steps that substantially paralleled an exercise of power by ordinance and thus, in fact, proper.

Cable Television Antenna Tower, 250 Feet High And Anchored To Concrete Foundation, Subject To Real Property Taxation—NYT Cable TV v. Borough of Audubon, (A-2019-87T5G, Sup. Ct., App. Div., February 6, 1989), affirming opinion below, 9 N.J. Tax 359 (Tax Court, 1987).

NYT Cable TV, a division of the New York Times Company (NYT), filed a complaint in Tax Court that an antenna tower belonging to NYT should be taxed as personal property used in business and not as real property. The cable antenna tower is 250 feet high and is anchored to a sophisticated, three-tier, six component concrete foundation.

On appeal to Superior Court, Appellate Division, the issue was whether the antenna tower should be taxed as real property or business personal property.

NYT asserted that its tower is exempt from real property taxation because it consists of "machinery, apparatus, or equipment which is neither functionally essential to a structure the personal property is within, or to which personal property is affixed nor constitutes a structure itself." (N.J.S.A. 54:4-1b).

The Tax Court had concluded that the tower did not constitute "tangible goods and chattels" or "personal property used in business," subject to taxation under the Business Property Tax Act. Instead, NYT's tower was held to be of a type "ordinarily intended to be affixed permanently to real property" and subject to real property taxation. The Superior Court, Appellate Division, affirmed.

Rights On Appeal Are Severely Restricted Unless Taxpayer Responds Timely To Assessor's Request For Property Information—Ocean Pines, Ltd. v. Borough of Point Pleasant, 112 N.J. 1 (September 16, 1988).

Ocean Pines, Ltd. purchased a 20-unit garden apartment complex, an income-producing property in Point Pleasant, on February 15, 1984, for \$795,000. To assess the property for the 1985 tax year, the borough's tax assessor on March 26 sent a written notice requesting that the plaintiff provide records of income and expenses for the property for tax year 1983. Despite admitting to receiving the request, plaintiff did not respond. Based on the information otherwise available to him, the assessor valued the property at \$692,700. Plaintiff appealed to the Ocean County Board of Taxation. The borough moved to dismiss the appeal under N.J.S.A. 54:4-34, which states:

"No appeal shall be heard from the assessor's valuation and assessment with respect to income producing property where the owner has failed or refused to respond to such written request for information within 45 days of such request . . ."

The board dismissed the petition and the plaintiff appealed to the Tax Court, also challenging the constitutionality of N.J.S.A. 54:4-34. Plaintiff argued that it did not respond to the information request because it recently purchased the property and did not have the income and expense records for the period preceding its purchase. The Tax Court dismissed the complaint.

Plaintiff appealed to the Appellate Division, which reversed and remanded the case to the Tax Court. Although agreeing that the plaintiff had not satisfied the "good cause" provision of the statute, the court concluded that plaintiff's failure to supply the data did not preclude it from seeking all relief. Plaintiff

also was entitled on both statutory and constitutional grounds to challenge the reasonableness of the valuation.

Plaintiff next contends the fact that it did not have the requested information in its possession constituted sufficient "good cause" to excuse its failure to comply. Therefore, its appeal should have been allowed by the County Board. That argument was rejected by the Board, the Tax Court, and the Appellate Division.

Taxpayer appealed to the Supreme Court. Finally, the Supreme Court determined that it is the local tax assessor that is charged with the responsibility of valuing and assessing real property, not the County Board or Tax Court. Accordingly, failure to supply requested information is a valid basis for denying an appeal. Further, taxpayer's failure to respond in any way to the request precludes a "good cause" defense. Last, although this taxpayer still had a limited right to appeal the reasonableness of the assessment, the plaintiff was barred from introducing the information it had failed to provide to the assessor.

Property Bought Under Affordable Housing Program Must Be Valued Without Considering Deed Restrictions Limiting Sales Price And Class Of Permissible Buyers—Prowitz v. Ridgefield Park, 10 N.J. Tax 103 (Tax Ct., Sept. 1988).

Taxpayers appealed from judgements of the Bergen County Board of Taxation affirming 1986 local property tax assessments of condominium units acquired pursuant to an "affordable housing" program. At issue is whether the units, which they purchased pursuant to an "affordable housing" program with restrictions upon the resale of said unit, should be valued by taking the resale restrictions into consideration.

The condo units were purchased from the Housing Development Corporation of Bergen County (HDC). In implementing its affordable housing program, HDC has certain eligibility criteria related to such factors as family size and family income. A purchaser who met the criteria and purchased a condominium, like the taxpayers here involved, would be subject to resale restrictions contained in the master deed. The primary restriction at issue is that, if the owner wanted to sell the condominium, HDC had an exclusive first option to purchase the unit at a price computed by using the owner's purchase price and adjusting for any change in the consumer price index. If HDC declined, the owner could sell the unit at the designated sales price to a family that met the eligibility criteria. The restrictions on mortgaging the property, on the other hand, were relatively minor.

Wayne and Doreen Prowitz purchased their condominium unit in 1983 for \$42,500. The 1986 assessment, based on the October 1, 1985 valuation date, was \$86,300. However, as of October 1, 1985, the purchase price at which the Prowitzes could have sold the unit was \$46,897. Accordingly, the taxpayers contended that the restriction on resale must be considered in determining the assessment value and, further, that the reduced assessment value will accord with the public policy of affordable housing as enunciated by the Fair Housing Act, **N.J.S.A. 52:27D-301 et seq.**

The Court rejected those arguments. The Court explained that, although HDC retained certain rights through the deed restrictions, it is a basic principle in New Jersey that the independent holding of separate legal interest in taxable property does not affect the method of valuing and assessing the total property.

Thus, interests such as landlord and tenant interests, are not separately assessed; instead, the full value of the land is assessed as though there were no separate interests. Although easements are an exception to this general rule, the interests here involved are not easements.

In considering taxpayer's argument that a reduced assessment value is in accord with the public policy of affordable housing, the Court responded that relying on the Fair Housing Act as a basis for a policy of favored tax treatment would result in the creation of a favored class of taxpayers. The Court stated that the statutory provisions do not indicate an intent to subsidize continued occupancy through lower taxation. Thus, the public policy argument must fail. Further, since there is no statutory intent to confer lowered taxation, the statute does not conflict with any constitutional requirements. The assessments were affirmed.

Reassessment Of Each Apartment Unit After Conversion To Condominiums, Applying A "Chapter 123" Approach Complies With State Constitution, Statutes—Schwam v. Township of Cedar Grove, 228 N.J. Super. 522 (App. Div., 1988).

Sixteen condominium units, recently converted from apartments and occupied by tenants protected under the Senior Citizens and Disabled Protected Tenancy Act, were reassessed. The Tax Court concluded that the Act must be taken into account in the property valuation. The court then determined that the true value of the units for the 1985 assessment was the price at which they were purchased by the plaintiff (Schwam). The Township appealed the determination. However, Superior Court agreed with the Tax Court's findings.

Schwam cross-appealed in the case, asserting he was improperly denied spot assessment relief. He argued that the assessor's action in increasing the 1985 valuations violated the uniformity provision of the New Jersey Constitution (1947), Art. VIII, §1, par. 1 and the dictates of **Baldwin Construction Co. v. Essex County Board of Taxation**, 16 N.J. 329, 343 (1954).

Schwam argued that this property was singled out for a selective or spot assessment. He said the tax assessor improperly increased the assessment merely because the property was converted from apartments to condominiums.

Despite the relief provided by N.J.S.A. 54:51A-6, Schwam argued that the property should be pro rata assessed based on the complex's preconversion assessment rate. This would restore the preconversion assessment divided among the 56 units of which the 16 were part.

The Tax Court rejected plaintiff's argument in favor of the "Chapter 123" (N.J.S.A. 54:51A-6) approach. In affirming the Tax Court decision, the Superior Court made the following points:

- It is significant that the Legislature amended 46:8B-19. This amendment deleted a provision requiring that the aggregate assessment of all condominium units not exceed the assessment for tax purposes without regard to the condominium act. The deletion of that sentence removed the preconversion assessment as a post-conversion (aggregate) assessment ceiling.

- Here, the tax assessor properly valued the individual units as required by 46:8B-19 (as amended in 1975). More than an increase in value and the amount of the assessment was involved. A change in status and form of the building for apartments to condominiums occurred. This was sufficient to

invoke the statute and require valuation of the units as separate entities.

- In this case, the application of the Chapter 123 remedy has compensated plaintiff for assessment discrimination. By virtue of 46:8B-19, conversions to condominiums are treated equally and valued as separate units based on their valuation on the appropriate assessing date. Thus, the constitutional argument raised by plaintiff in reliance on **Baldwin Constuction Co.**, or the spot assessment challenge, need not be addressed. The Tax Court decision is affirmed.

Assignee Of An Invalid Tax-Sale Certificate Is Entitled To Refund Plus Interest—Tontodonati v. City of Paterson, 229 N.J. Super. 475 (App. Div., January 1989).

The Paterson tax collector sold tax sale certificates for two premises to the City of Paterson under N.J.S.A. 54:5-34 and 54:5-46. On April 28, 1986, the city assigned both certificates by private sale to the plaintiff (Tontodonati) under N.J.S.A. 54:5-113.

At the time of the assignments, both certificates were invalid: on April 11, 1986, the collector had accepted payment of the taxes due on one of the properties and taxes had never been in arrears on the other property.

Plaintiff filed a "Notice of Claim under the Tort Claims Act" with the city, requesting that it refund his money, together with interest, fees and costs. The city responded that it would refund the purchase price, but not the interest and expenses. The Law Division granted summary judgment against the plaintiff, who subsequently appealed to the Appellate Division.

The Appellate Division reversed, holding that the plaintiff was not only entitled to a refund of the purchase price, but also interest. The court determined that the cases cited by the city to support its claim of immunity under the Tort Claims Act were not on point.

The court also agreed with the plaintiff's assertion that the Tort Claims Act did not apply in this situation. This was a contractual liability situation. The city was performing a clerical duty. The Tort Claims Act is intended to apply to negligence liability situations and for discretionary duties.

Concerning the refund issues, the court stated that the authority for a refund under the Tax Sale Law is 54:5-43. Although the statute appears to concern purchasers of tax-sale certificates, not assignees, no reason exists to conclude that the statute was not intended to cover plaintiff's claim. If the city is legislatively directed to pay a refund plus interest as a result of its improper sale of a certificate, no evidence can be found that the Legislature intended that the city should not pay interest as a result of an improper assignment.

The court also explained that the law is intended to maximize the municipality's legitimate revenue from all possible sources. Plaintiff provided the city with complete tax collection. When the municipality twice received the taxes to which it was entitled, it made use of plaintiff's money exactly as it would have if the lien had been sold directly. Distinguishing the municipality's refund duty to plaintiff from its duty to a sale purchaser is not justified.

Rejecting the plaintiff's claims for 18 percent interest, counsel fees and search fees, the court remanded the case to the Law Division to determine the plaintiff's lawful interest to be added to his refund.

The Proper Method Of Valuation For Regulated Utility Property Is Replacement Cost Method, But Replacement Costs Should Be Geared To What Would Be Constructed In Light Of Current Projections—Transcontinental Gas v. Bernards Township, 111 N.J. 507 (1988), 9 N.J. Tax 636 (App. Div., 1987), 7 N.J. Tax 508 (Tax Court, 1985).

The Bernards Township tax assessor used a replacement cost method to value segments of natural gas pipelines that ran through the town. The Taxpayers, which were two different interstate gas transmission companies regulated by the Federal Energy Regulatory Commission (FERC), appealed to the Tax Court, which tried the two cases together. The Tax Court affirmed, as did the Appellate Division upon appeal from the Tax Court decision.

The Supreme Court affirmed the use of a replacement cost method, but remanded the case to the Trial Court for an independent assessment. In regard to the Company's proposed market sales method of valuation, the Supreme Court stated that it has long been the rule, for special purpose property, that the test of its selling price on the open market is an inappropriate measure of value. Accordingly, the Tax Court had properly rejected the market sales method. The Supreme Court used the same reasoning for rejecting the gasoline companies' arguments that market information, which shows that pipelines sell at or near book value, at least corroborated their capitalization of income and cost valuation approaches. In rejecting the usefulness of information that gaslines sell at book value, the court explained that new purchasers are effectively prevented from paying more than book value because FERC prevents the purchaser from including in its rate base any value above book value.

In regard to the companies' proposed capitalization of income approach, which uses the present value of projected net income, the Court explained it is necessary to obtain a reliable determination of the property's earning potential, as well as an appropriate capitalization rate that reflects the return investors would require. This approach is problematic, however, because sections of pipeline produce no income in and of themselves. To circumvent this problem, the companies suggested a unit valuation method, which values the entire pipeline system and then allocates a portion of the total net income to the particular property. Taxpayers suggested, as an allocation factor, taking the ratio of the book value of the pipelines in the Township to the total book value of the assets in the utility's rate base.

The court rejected the unit valuation method, and hence the capitalization of income method, for several reasons. One reason was that the book value of the utility as a whole will include property with greatly disparate costs of construction. Another reason was that the method assumes that a utility's property earns income directly proportionate to its rate base value, even though the rate base includes assets that currently do not contribute to providing service. The Court also stated that the rate of return received by utility investors was not accurate for determining a capitalization rate to use for the income valuation method, because the rate of return for investors is determined, by FERC, based on the book value, which in turn is based on depreciated original cost.

The Court emphasized that value for FERC regulatory purposes was not necessarily related to the value of the property for other purposes. After rejecting the market and income approaches to valuation approaches to valuation, the opinion then dealt with the issue of whether original cost or replace-

ment cost is the proper measure of worth of utility property for local property taxation. The Court found that depreciated original cost, even though used for regulatory ratemaking purposes, has no independent relevance in valuation for property tax purposes. Municipalities are not bound by FERC-determined values. The Court stated that the cost approach looks to how much a prudent person would pay to replace property. The Court explained that pipelines have a longer life than that determined according to FERC's depreciation rules, and thus they have a residual value greater than the depreciated value shown on the books. The Court also explained that, while the original value is an appropriate measure of value to investors, replacement cost is the value to the ratepayers.

Stating that depreciated original cost fails to reflect some interests and undervalues those it does recognize, the Court affirmed the Tax Court's approval of replacement cost valuation. With respect to the Tax Court's affirmation of the assessor's valuation, however, the Supreme Court stated that the methodology (calculating a value based on the figure necessary to produce the same tax dollars as were produced by the old rate) was a perversion at every step. Accordingly, it found that the Tax Court erred in accepting the assessor's valuation figures and remanded the case for a determination of proper valuations. The Court then advised the Tax Court to take economic obsolescence into account and gear valuation to the pipeline that would be constructed in light of current and projected demand. It also advised the Tax Court to determine an equitable manner of calculating replacement cost, such as using a trended original cost.

Taxpayer Challenging Assessment of \$750,000 Or More May Not Maintain Identical Appeals In Tax Court And County Tax Board—Union City Associates v. City of Union City, 115 N.J. 17 (New Jersey Supreme Court, April 17, 1989).

N.J.S.A. 54:3-21 provides that a taxpayer challenging a tax assessment on real property assessed at \$750,000 or more may elect to appeal the assessment to either the Tax Court or to the county board of taxation. The issue in this case is whether a taxpayer can maintain identical appeals in both forums.

Union City Associates is the current owner of property located in Union City, Hudson County. In 1983, while the property was owned by Washington Park Urban Renewal, Union City assessed the property at \$2,700,000.

Later that year, the property was sold to West Park Washington Corporation, which filed a direct appeal in Tax Court challenging the assessment under N.J.S.A. 54:3-21. Shortly after, West Park also filed an appeal with the Hudson County Board of Taxation seeking the same relief. No stay of the Tax Court proceeding was requested.

On October 28, 1983, the county board entered a judgment marked "affirmed as assessed." Later, upon West Park's request to withdraw, the Tax Court dismissed the complaint.

For the tax year 1985, the property was reassessed by the taxing district at \$1 million over the 1983 assessment affirmed by the county board. The taxpayer filed a complaint in Tax Court challenging the 1985 assessment as violating the Freeze Act (N.J.S.A. 54:3-26). The taxpayer sought to freeze the assessment at the figure affirmed in the County Board's 1983 decision.

The Tax Court dismissed the taxpayer's Freeze Act application on

grounds that the county board's judgment was void for want of subject matter jurisdiction. The statutory language, scheme, and legislative history of N.J.S.A. 54:3-21 show that the Legislature intended to provide exclusive jurisdiction over the matter to the forum in which the taxpayer initially elects to file his appeal. Since the taxpayer initially filed in the Tax Court, that court retained exclusive jurisdiction.

Taxpayer appealed to Superior Court, Appellate Division, which reversed and remanded, 223 N.J. Super. 316. The city appealed to the New Jersey Supreme Court. That court held that the taxpayer receives a hearing in the forum chosen, but does not have the right to two hearings.

The Supreme Court said that West Park intentionally filed direct appeals in two places. Because the plaintiff initially elected to have the matter disposed of in Tax Court, that court retained exclusive jurisdiction to decide the appeal. The county board had no jurisdiction and its judgment was a nullity. Accordingly, the judgment cannot be a basis for the application of the Freeze Act. The court reversed the Appellate Division opinion and affirmed the Tax Court's ruling.

Tax Court Must Accept Prior Settlement On Assessment; And Affidavits Submitted By Taxpayer As Companion Documents To Taxpayer's Posttrial Brief Cannot Be Considered By Tax Court—U.S. Postal Service v. Kearny, 10 N.J. Tax 217 (Tax Ct., Oct. 1988).

This is a local property tax case wherein plaintiff, the U.S. Postal Service, sought review of Hudson County Board judgments with respect to the 1986 and 1987 assessments on property located in Kearny, New Jersey. Plaintiff is a long-term lessee. The county board had reduced the 1986 assessment by \$1,000,000 and had affirmed the 1987 assessment, which had taken the reduction into account.

The facts indicated the following: August or September 1986, defendant's appraiser met with a realty tax specialist employed by plaintiff. The two reached a tentative agreement. The parties appeared before the county board on October 7, 1986 through their respective counsel and defendant without objection placed the settlement on the record, subject to the approval of defendant's governing body. (That approval was given before the end of October 1986.) Because the proposed reduction was by one million dollars, the County Board requested an appraisal, which was submitted around October 31, 1986. On November 14, 1986, the county board entered judgment reducing the 1986 assessment in accordance with the settlement. The entire reduction was allocated to improvements.

On December 19, 1986, plaintiff filed a complaint with this court seeking further review of the reduced 1986 assessment. Defendant considered this a protective appeal pending implementation of the settlement for 1987.

Pursuant to what defendant's representatives regarded as a settlement, the 1987 assessment was also reduced. Notwithstanding this reduction, plaintiff appealed to the county board, which affirmed the assessment, and then appealed to the Tax Court.

Defendant, Kearny, moved to dismiss plaintiff's complaints for both years on the ground that the cases were settled at the county board. Defendant relied upon N.J.S.A. 54:51A-1(c), which provides in relevant part: "c. If the tax court shall determine that the appeal to the county board of taxation has been . . .

(3) settled by mutual consent of the taxpayer and assessor of the taxing district, there shall be no review"

Plaintiff made several contentions. Its first argument was that Rackham lacked authority to settle. In support, plaintiff submitted *ex parte* affidavits of two postal service functionaries. These appeared for the first time with plaintiff's post-trial brief and, thus, there was no opportunity to cross-examine the affiants. The court rejected these submissions, explaining that the post-trial submission of *ex parte* affidavits, as factual support for a disputed position, is unprofessional practice.

The next point plaintiff made was that the county board's own regulations regarding submission of written settlement stipulations were not followed, and hence, there was no valid settlement. The Court found, however, that there was a meeting of the minds which was not affected by the county board's failure to insist upon written stipulations.

Plaintiff's final arguments dealt with the binding effect of the settlement for 1987. One contention was that an assessor is without authority to agree to an assessment reduction prior to the assessing date. In rejecting this contention, the Court stated that the settlement proposal was presented to the county board on October 7, 1986, six days after the assessing date for 1987 and the settlement was approved by defendant's governing body approximately two weeks hence.

Plaintiff also argued that defendant acknowledged that there was no binding settlement for 1987 by participating in hearings before the county board pertaining to the 1987 assessment. The Court responded that, in view of plaintiff's bad faith reneging on the settlement, defendant had no choice but to defend the 1987 appeal.

The Court concluded by granting defendant's motion to dismiss the 1986 and 1987 complaints.

Statutory Provision Intended To Bar "Heir-Hunters" From Right To Redeem In Certain Situations Is Inapplicable In Case Where Heirs Intervene And Heir-Hunter Has Only Advanced The Redemption Cost—*Wattles v. Plotts*, 230 N.J. Super. 254 (App. Div., 1989).

This case concerns the interpretation of N.J.S.A. 54:5-89.1, which prevents "heir-hunters" from exercising tax sale redemption rights in certain situations. The plaintiff's parents had in 1969 purchased a tax sale certificate on the land concerned in this case. In 1985, the plaintiff's mother had published notice of intention to institute a tax foreclosure suit, which suit was filed in March of 1986. Edward Plotts and his heirs were named as defendants. A request to enter the default of defendants was filed on July 9, 1986. However, in October of that year, two asserted heirs of Plotts, having been located by the heir-hunter company of National Asset Recovery, Inc. (National) obtained an order allowing them to file an answer out of time. A few months later, other asserted heirs similarly joined in the action. All heirs had been located by National through information gathered by the plaintiff's attorney that a certain Edward Plotts might be an heir.

National had entered into an agreement with the heirs and devisees under the terms of which, at no expense to them, National would advance the money necessary to redeem the premises from the tax sale and split the profits from an eventual sale of the property. Plaintiffs contended that the agreement between National and the heirs triggered N.J.S.A. 54:5-89.1, which bars persons from being a party to an action or from the right to redeem the property

if they acquired an interest in the land for nominal consideration after the filing of the complaint. The statute, however, has an exception for transferees who are related to or similarly closely tied to the predecessor in title.

The trial court had found **N.J.S.A. 54:5-89.1** was not applicable to this case because National had neither taken a deed nor redeemed or purchased the property. The lower court explained that the policy arguments relating to settling the tax title only apply where the tax sale certificate owner has perfected title. The Appellate Division Court affirmed, mentioning that in this case there are no intervening equities, such as when a home has been built on the property. The defendants were held to have the right to redeem the property.

Increasing The Assessed Value On Only Those Homes In The Town That Were Recently Purchased Is Unconstitutional—West Milford v. Van Decker, 235 N.J. Super 1 (App. Div., June 1989).

Gerald and Juanita Van Decker purchased a small one-family dwelling in West Milford on November 2, 1984, for \$112,000. Based on their purchase, the township tax assessor increased the assessment on the property for the tax year 1985 from \$31,900 to \$44,000. (The assessor applied a 39.89% "average ratio" to a \$110,300 adjusted value to obtain the \$44,000 figure.) The Passaic County Tax Board reinstated the pre-increase assessment, but the Tax Court judge reversed and reinstated the increased assessment.

On the Van Deckers' appeal to the Appellate Division, the Court reversed the Tax Court. The Appellate Division held that the tax assessor's assessment was unconstitutional and mandated assessment at the \$31,900 valuation.

The facts were that the assessor had raised the assessed value of all the properties sold in 1984 where the value was less than the approximate 40% average ratio. This turned out to be all of the 347 sales from 1984. The result was that, while many neighbors experienced property tax reductions, the Van Deckers' taxes increased from \$2,029.88 in 1984 to \$2,341.46 for 1985.

The Township essentially had asserted, in reliance on **Quinn v. Jersey**, 9 N.J. Tax 128, 135 (Tax Ct. 1987), that even if the assessing procedure was improper, if it fell within the protective range of Chapter 123 (**N.J.S.A. 54:51A-6**), the taxpayer must show that the assessment was confiscatory or that extreme circumstances existed.

The Appellate Division Court explained that selective or spot assessment is violative of the uniformity provision of N.J. Const. (1947), Art. VIII, §1, para. 1, and the equal protection provision of the Federal Constitution. Selective assessments occur when one taxpayer or a small group of taxpayers in a permissible class are singled out for reassessment. Thus, the Tax Court judge's reliance on the fact that other residential property owners who purchased property were also revalued along with the Van Deckers does not justify such a selective group within class-two property owners. In view of constitutional mandates, the Chapter 123 ratio is not the only test of an adjusted assessment when there is no evidence that a common level did not exist in the taxing district. Certainly, the failure to apply a common level where it exists would be a violation of the equal protection clause.

The Court further explained that in West Milford, the Chapter 123 average ratio for 1985 was 41.46 percent, and the assessment protection range was thus 35.24 percent to 47.68 percent. However, studies published by the Director of the Division of Taxation covering a sample 12-month period ending on June 30, 1985, indicated that the average ratio in the township from 469 residential sales was 32.93 percent.

This ratio was important, because in a township appeal from a Tax Board judgment, the township must prove that the Board's judgment was at a ratio not justified by the general assessment ratios prevailing in the taxing district. Accordingly, the Appellate Division Court concluded that the township did not meet its burden of proof.

The Court concluded its opinion by finding that there was a prohibited "spot assessment." The Court emphasized there was no justification for separately classifying new homeowners. The Court stated that the **Quinn** case (*supra*) and **Tall Timbers, Inc. v. Vernon Township**, 5 N.J. Tax 299 (Tax Ct. 1983) were overruled to the extent inconsistent with this case.

MOTOR FUELS TAX

New Jersey's "50%" Rule, Providing That Only Those Companies Which Regularly Imported 50% Or More Of The Total Motor Fuels Handled By Them Were Qualified As "Motor Fuel Distributors" Entitled To Special Fuel Tax Exemption, Unreasonably Burdened Interstate Commerce—New York Fuel Terminal Corp. v. Division of Taxation, 10 N.J. Tax 26 (Tax Ct., May 20, 1988). In this consolidated action New York Fuel Terminal Corporation (NYFT), RAD Oil Corporation (RAD) and Century Resources Corporation (Century) contest the cancellation of their New Jersey motor fuels distributors' licenses by the Division of Taxation for failure to comply with **N.J.A.C. 18:18-1.1**. It is a regulation requiring that the holder of a distributor's license "must import 50 percent or more of the total amount of motor fuels handled by him in this state calculated on a calendar year basis" (the "50% rule"). Holders of distributor's licenses are entitled to purchase motor fuel tax-free.

The New Jersey Motor Fuels Tax Act, **N.J.S.A. 54:39-1 et seq.**, imposes an excise tax of \$.08 a gallon on every gallon of motor fuel sold or used in New Jersey. **N.J.S.A. 54:39-27**. To be entitled to a distributor's license, a person must either: (1) be an importer of motor fuel into the state for use, distribution, storage or sale in this state ("importer-distributor"), or (2) be a person who produces, refines, manufactures, blends or compounds fuels and who sells, uses, stores, or distributes that fuel within the state ("refiner-distributor"). **N.J.S.A. 54:39-3**.

Plaintiffs contend that if they can no longer participate in the market on a tax-free basis they will be unable to compete in the export market against others who are selling on a tax-free basis. Although the tax will eventually be refunded, given the time value of money, the delay between payment of the tax and refund will increase plaintiffs' costs and result in a significant competitive disadvantage. The burden of paying and then seeking a refund affects commerce between the states in two ways. It limits the number of marketers exporting to other states, and it limits trade in motor fuel futures on the New York Mercantile Exchange. This reduces the number of traders in the market and denies consumers a competitive market in motor fuel, thereby impeding the free flow of motor fuel in interstate commerce.

Analyzing the Commerce Clause of the United States Constitution, the Tax Court explained that the Supreme Court has expressed the Commerce Clause limitation upon the states in a variety of ways, while dealing with statutes or regulations which either favor intrastate business activity (economic protectionism) or which burden the free flow of trade between states. In this case, the challenged regulation causes the burden to fall unequally on those exporters who cannot purchase tax-free, thus affecting commerce between states

involved in the New York Harbor market by restricting the flow of goods in interstate commerce. Here, 88% of the participants in the market will be eliminated if the 50% rule is enforced.

There would appear to be other means of preventing tax evasion that would not unduly burden interstate commerce and provide a level playing field for those who compete in the New York Harbor market. For instance, motor fuel purchases in New Jersey by out-of-state marketers for export could be permitted on a tax-free basis, or interest could be paid on tax refunds on exports. Or all exports, including those by licensed distributors and gasoline jobbers, could be required to be on a tax-paid basis; or the definition of importer could be broadened to include one who purchases from a pipeline company or refiner and stores in New Jersey prior to export or sale on the New York Mercantile Exchange.

The Court, therefore, concluded that the 50% rule unreasonably burdens interstate commerce and the Director may not cancel plaintiffs' distributors' licenses. Judgement was entered in favor of plaintiffs.

REALTY TRANSFER FEE TAX

Transfer From A Partner To A Partnership Is Not Exempt And Calculating Transfer Fee Based On Stated Consideration Is Appropriate Even Though It Is Higher Than The Local Property Tax Assessment Figure—EWH 1979 Development Co., L.P. v. State Dept. of The Treasury, Div. of Taxation, 10 N.J. Tax 321 (Tax Ct. 1989).

Taxpayers, EWH 1979 Development Co. and Ernest Hahn, Inc., contest the denial of a claim for refund of realty transfer fees. Taxpayers had conveyed \$30 million in real estate to a partnership formed to develop and operate a shopping mall. In exchange, they received a 50 percent interest in the partnership. For their claim of refund, the taxpayers made three arguments:

(1) no realty transfer fees are due because the subject conveyances are entitled to exemption under **N.J.A.C. 18:16-5.10**; and in the alternative

(2) the realty transfer fees should be imposed only on 50% of the value of the real property because the grantor retained a 50% interest in the property through its 50% interest in the partnership; and in the alternative

(3) the transfer fees should be calculated on the \$23 million assessed value of the property, not on the \$30 million consideration recited in the affidavits of consideration attached to the deeds.

For their first argument, the taxpayers relied on a regulatory provision that exempted the transfer of real property to a partner by a partnership in liquidation. However, the Court held that the regulation was not applicable here because it is limited to liquidations. The Tax Court also disagreed with the taxpayers' argument that they should be taxed on only 50 percent of the consideration paid. The court emphasized that the conveyances were transfers of a 100 percent interest in the property and were to a separate legal entity. Having so structured the transaction, EWH had to accept the tax consequences that flowed from the transfers.

The taxpayers' third contention was that the \$23,006,000 local property tax assessment on the four properties should be used in the calculation of the realty transfer fees instead of the recited consideration. Taxpayers relied on **N.J.A.C. 18:16-4.5**, which provides that the assessed value be used where there is an exchange of properties, and on **N.J.S.A. 46:15-5(c)**, which uses the assessed value as the consideration where a leasehold interest for 99 years

or more is transferred. Explaining that the affidavits of consideration had stated the consideration to be \$30 million, the Court held that there was no reason to resort to the local property tax assessment to determine the amount of consideration.

Further, although a figure similar to the local property tax assessment could be arrived at by excluding "development" costs, the Court responded that those are "soft costs" that are not separable and that cannot be deducted. The Court concluded the case by holding that the \$30 million figure in the affidavits of consideration was appropriate for calculating the realty transfer fee.

APPENDIX 1

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NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY MUNICIPALITY 1989

County and District	County and District	County and District
ATLANTIC	BERGEN (continued)	BURLINGTON (continued)
Absecon City 2.581	Hillsdale Boro 1.821	Burlington Twp. 2.222
Atlantic City City 1.995	Hohokus Boro 1.236	Chesterfield Twp. 1.857
Brigantine City 1.747	Leonla Boro 1.673	Cinnaminson Twp. 2.057
Buena Boro 2.537	Little Ferry Boro 1.474	Delanco Twp. 2.226
Buena Vista Twp. 1.791	Lodi Boro 1.846	Delran Twp. 2.126
Corbin City City 1.718	Lyndhurst Twp. 1.279	Eastampton Twp. 2.570
Egg Harbor City 3.228	Mahwah Twp. 1.239	Edgewater Park Twp. 2.338
Egg Harbor Twp. 2.030	Maywood Boro 1.440	Evesham Twp. 1.907
Estell Manor City 1.759	Midland Park Boro 1.570	Fieldsboro Boro 2.289
Folsom Boro 2.403	Montvale Boro 1.393	Florence Twp. 2.079
Galloway Twp. 2.075	Moonachie Boro 0.963	Hainesport Twp. 2.338
Hamilton Twp. 2.105	New Milford Boro 1.963	Lumberton Twp. 2.146
Hammonctown Town 2.327	North Arlington Boro 1.376	Mansfield Twp. 1.669
Linwood City 2.385	Northvale Boro 1.762	Maple Shade Twp. 2.236
Longport Boro 1.089	Norwood Boro 1.506	Medford Twp. 2.085
Margate City City 1.700	Oakland Boro 1.914	Medford Lakes Boro 2.390
Mullica Twp. 2.335	Old Tappan Boro 1.239	Moorestown Twp. 2.015
Northfield City 2.567	Oradell Boro 1.555	Mount Holly Twp. 2.842
Pleasantville City 3.092	Palisades Park Boro 1.582	Mount Laurel Twp. 1.893
Port Republic City 2.447	Paramus Boro 1.213	New Hanover Twp. 2.054
Somers Point City 2.169	Park Ridge Boro 1.692	North Hanover Twp. 1.490
Ventnor City 1.891	Ramsey Boro 1.713	Palmira Boro 2.443
Weymouth Twp. 2.193	Ridgefield Boro 0.886	Pemberton Boro 2.516
	Ridgefield Park Village ... 1.749	Pemberton Twp. 2.223
	Ridgewood Village 1.916	Riverside Twp. 2.038
BERGEN	Riveredge Boro 1.735	Riverton Boro 2.272
Allendale Boro 1.721	Rivervale Twp. 1.741	Shamong Twp. 2.087
Alpine Boro 0.651	Rochelle Park Twp. 1.436	Southampton Twp. 1.802
Bergenfield Boro 2.231	Rockleigh Boro 0.489	Springfield Twp. 2.048
Bogota Boro 2.169	Rutherford Boro 2.015	Tabernacle Twp. 1.915
Carlstadt Boro 1.105	Saddle Brook Twp. 1.458	Washington Twp. 2.573
Cliffside Park Boro 1.403	Saddle River Boro 0.656	Westhampton Twp. 2.312
Closter Boro 1.659	South Hackensack Twp. .. 1.386	Willingboro Twp. 2.759
Cresskill Boro 1.554	Teaneck Twp. 2.008	Woodland Twp. 2.120
Demarest Boro 1.588	Tenafly Boro 1.583	Wrightstown Boro 2.377
Dumont Boro 2.158	Teterboro Boro 0.928	
East Rutherford Boro 1.122	Upper Saddle River Boro 1.222	CAMDEN
Edgewater Boro 1.064	Waldwick Boro 1.855	Audubon Boro 2.828
Elmwood Park Boro 1.394	Wallington Boro 1.580	Audubon Park Boro 6.870
Emerson Boro 1.812	Washington Twp. 1.503	Barrington Boro 3.190
Englewood City 1.899	Westwood Boro 1.592	Belmawr Boro 2.959
Englewood Cliffs Boro 0.856	Woodcliff Lake Boro 1.375	Berlin Boro 2.592
Fairlawn Boro 1.622	Wood-Ridge Boro 1.472	Berlin Twp. 2.533
Fairview Boro 1.716	Wyckoff Twp. 1.450	Brooklawn Boro 2.936
Fort Lee Boro 1.320		Camden City 4.977
Franklin Lakes Boro 1.008	BURLINGTON	Cherry Hill Township 2.580
Garfield City Boro 1.830	Bass River Twp. 2.065	Cheshilhurst Boro 3.577
Glen Rock Boro 1.712	Beverly City 2.816	Clementon Boro 3.470
Hackensack City 1.846	Bordentown City 2.411	Cockswood Boro 2.970
Harrington Park Boro 1.931	Bordentown Twp. 2.217	Gibbsboro Boro 2.563
Hasbrouck Heights Boro . 1.681	Burlington City 1.771	Gloucester City 2.831
Haworth Boro 1.593		

County and District

County and District

County and District

CAMDEN (continued)

Gloucester Twp.	2.967
Haddon Twp.	2.634
Haddonfield Boro	2.571
Haddon Heights Boro	2.727
Hi Nella Boro	2.849
Laurel Springs Boro	3.236
Lawnside Boro	3.149
Lindenwold Boro	3.111
Magnolia Boro	3.023
Merchantville Boro	3.284
Mount Ephraim Boro	2.861
Oaklyn Boro	2.653
Pennsauken Twp.	2.783
Pine Hill Boro	3.674
Pine Valley Boro	1.818
Runnemede Boro	2.822
Somerdale Boro	2.901
Stratford Boro	2.775
Tavistock Boro	1.424
Voorhees Twp.	2.426
Waterford Twp.	3.146
Winslow Twp.	2.824
Woodlynne Boro	4.004

CAPE MAY

Avalon Boro	0.993
Cape May City	1.497
Cape May Point Boro	0.871
Dennis Twp.	1.779
Lower Twp.	1.929
Middle Twp.	2.039
North Wildwood City	2.129
Ocean City City	1.575
Sea Isle City City	1.374
Stone Harbor Boro	0.879
Upper Twp.	1.135
West Cape May Boro	1.860
West Wildwood Boro	1.893
Wildwood City	2.770
Wildwood Crest Boro	1.587
Woodbine Boro	2.546

CUMBERLAND

Bridgeton City	3.612
Commercial Twp.	3.076
Deerfield Twp.	2.482
Downe Twp.	2.746
Fairfield Twp.	2.765
Greenwich Twp.	3.071
Hopewell Twp.	2.577
Lawrence Twp.	3.221
Maurice River Twp.	3.151
Millville City	3.175
Shiloh Boro	3.113
Stow Creek Twp.	2.240
Upper Deerfield Twp.	2.198
Vineland City	2.759

ESSEX

Belleville Twp.	2.792
Bloomfield Twp.	2.466
Caldwell Boro Twp.	2.068
Cedar Grove Twp.	1.719
East Orange City	4.962
Essex Felis Twp.	1.406
Fairfield Twp.	1.595
Glen Ridge Twp.	2.662
Irvington Twp.	3.802
Livingston Twp.	1.876
Maplewood Twp.	2.446
Millburn Twp.	1.480
Montclair Twp.	2.544
Newark City	3.195
North Caldwell Twp.	1.795
Nutley Twp.	2.286
Orange City Twp.	3.544
Roseland Boro	1.551
South Orange Village Twp.	2.627
Verona Twp.	2.038
West Caldwell Twp.	2.113
West Orange Twp.	2.328

GLOUCESTER

Clayton Boro	3.239
Deptford Twp.	2.621
East Greenwich Twp.	2.071
Elk Twp.	2.837
Franklin Twp.	2.882
Glassboro Boro	2.891
Greenwich Twp.	2.020
Harrison Twp.	2.698
Logan Twp.	2.315
Mantua Twp.	2.819
Monroe Twp.	2.504
National Park Boro	2.969
Newfield Boro	2.761
Paulsboro Boro	2.816
Pitman Boro	2.402
South Harrison Twp.	2.435
Swedesboro Boro	2.659
Washington Twp.	2.455
Wenonah Boro	2.427
West Deptford Twp.	2.265
Westville Boro	2.861
Woodbury City	2.779
Woodbury Heights Boro ..	2.869
Woolwich Twp.	2.715

HUDSON

Bayonne City	2.570
East Newark Boro	2.559
Guttenberg Town	2.063
Harrison Town	2.026
Hoboken City	1.920
Jersey City City	3.012
Kearny Town	1.872

HUDSON (continued)

North Bergen Twp.	2.920
Secaucus Town	1.931
Union City City	2.963
Weehawken Twp.	2.079
West New York Town	3.296

HUNTERDON

Alexandria Twp.	1.678
Bethlehem Twp.	1.785
Bloomsbury Boro	1.947
Califon Boro	2.017
Clinton Town	1.940
Clinton Twp.	1.646
Delaware Twp.	1.633
East Amwell Twp.	1.690
Flemington Boro	1.803
Franklin Twp.	1.663
Frenchtown Boro	1.967
Glen Gardner Boro	2.283
Hampton Boro	2.603
High Bridge Boro	2.051
Holland Twp.	0.851
Kingwood Twp.	1.661
Lambertville City	1.758
Lebanon Boro	2.007
Lebanon Twp.	1.454
Milford Boro	1.845
Raritan Twp.	1.777
Readington Twp.	1.639
Stockton Boro	1.832
Tewksbury Twp.	1.450
Union Twp.	1.464
West Amwell Twp.	1.528

MERCER

East Windsor Twp.	2.334
Ewing Twp.	2.045
Hamilton Twp.	2.301
Hightstown Boro	2.702
Hopewell Boro	1.740
Hopewell Twp.	1.637
Lawrence Twp.	1.838
Pennington Boro	1.643
Princeton Boro	1.596
Princeton Twp.	1.539
Trenton City	3.316
Washington Twp.	1.542
West Windsor Twp.	1.776

MIDDLESEX

Carteret Boro	1.810
Cranbury Twp.	1.403
Dunellen Boro	1.820
East Brunswick Twp.	1.918

County and District

MIDDLESEX (continued)

Edison Twp.	1.364
Helmetta Boro	1.855
Highland Park Boro	2.074
Jamesburg Boro	1.913
Metuchen Boro	1.730
Middlesex Boro	1.992
Milltown Boro	1.706
Monroe Twp.	1.278
New Brunswick City	2.326
North Brunswick Twp.	1.497
Old Bridge Twp.	1.991
Perth Amboy City	1.787
Piscataway Twp.	1.607
Plainsboro Twp.	1.513
Sayreville Boro	1.454
South Amboy City	1.543
South Brunswick Twp.	1.389
South Plainfield Boro	1.780
South River Boro	2.046
Spotswood Twp.	1.768
Woodbridge Twp.	1.689

MONMOUTH

Aberdeen Twp.	2.057
Allenhurst Boro	1.252
Allentown Boro	2.277
Asbury Park City	3.579
Atlantic Highlands Boro ..	2.031
Avon-By-The-Sea Boro	1.732
Belmar Boro	2.198
Bradley Beach Boro	2.190
Brielle Boro	1.547
Colts Neck Twp.	1.333
Deal Boro	0.936
Eatontown Boro	1.849
Englishtown Boro	1.997
Fair Haven Boro	1.763
Farmingdale Boro	1.970
Freehold Boro	2.087
Freehold Twp.	1.722
Hazlet Twp.	1.911
Highlands Boro	2.141
Holmdel Twp.	1.480
Howell Twp.	1.647
Interlaken Boro	1.316
Keansburg Boro	2.323
Keyport Boro	2.267
Little Silver Boro	1.901
Loch Arbour Village	2.332
Long Branch City	2.340
Manalapan Twp.	1.737
Manasquan Boro	1.507
Marlboro Twp.	1.794
Matawan Boro	2.121
Middletown Twp.	1.843
Millstone Twp.	1.679
Monmouth Beach Boro ..	1.502
Neptune Twp.	2.095
Neptune City Boro	2.044

County and District

MONMOUTH (continued)

Ocean Twp.	1.898
Oceanport Boro	1.725
Red Bank Boro	2.183
Roosevelt Boro	2.435
Rumson Boro	1.550
Sea Bright Boro	1.780
Sea Girt Boro	1.064
Shrewsbury Boro	1.808
Shrewsbury Twp.	2.831
South Belmar Boro	1.893
Spring Lake Boro	1.064
Spring Lake Heights Boro ..	1.450
Tinton Falls Boro	1.629
Union Beach Boro	2.225
Upper Freehold Twp.	1.827
Wall Twp.	1.610
West Long Branch Boro ..	1.783

MORRIS

Boonton Town	1.706
Boonton Twp.	1.057
Butler Boro	1.837
Chatham Boro	1.276
Chatham Twp.	1.273
Chester Boro	1.517
Chester Twp.	1.388
Denville Twp.	1.403
Dover Town	1.837
East Hanover Twp.	1.025
Florham Park Boro	0.955
Hanover Twp.	0.994
Harding Twp.	0.675
Jefferson Twp.	1.476
Kinnelon Boro	1.461
Lincoln Park Boro	1.602
Madison Boro	1.401
Mendham Boro	1.366
Mendham Twp.	1.286
Mine Hill Twp.	1.533
Montville Twp.	1.182
Morris Twp.	1.154
Morris Plains Boro	1.351
Morristown Town	1.510
Mountain Lakes Boro	1.661
Mount Arlington Boro	1.766
Mount Olive Twp.	1.655
Netcong Boro	1.648
Parsippany-Troy Hills Twp.	1.220
Passaic Twp.	1.497
Pequannock Twp.	1.760
Randolph Twp.	1.648
Riverdale Boro	1.557
Rockaway Boro	1.515
Rockaway Twp.	1.718
Roxbury Twp.	1.609
Victory Gardens Boro	1.901
Washington Twp.	1.585
Wharton Boro	1.672

County and District

OCEAN

Barneget Twp.	2.033
Barneget Light Boro	0.829
Bay Head Boro	0.976
Beach Haven Boro	1.124
Beachwood Boro	2.238
Berkeley Twp.	1.389
Brick Twp.	1.600
Dover Twp.	1.910
Eagleswood Twp.	1.964
Harvey Cedars Boro	0.898
Island Heights Boro	1.723
Jackson Twp.	2.207
Lacey Twp.	1.359
Lakehurst Boro	2.520
Lakewood Twp.	2.115
Lavallette Boro	0.986
Little Egg Harbor Twp.	2.037
Long Beach Twp.	0.900
Manchester Twp.	1.724
Mantoloking Boro	0.678
Ocean Twp.	1.796
Ocean Gate Boro	1.837
Pine Beach Boro	1.989
Plumsted Twp.	1.941
Point Pleasant Boro	1.745
Pt. Pleasant Beach Boro ..	1.373
Seaside Heights Boro	1.639
Seaside Park Boro	1.416
Ship Bottom Boro	1.078
South Toms River Boro ..	2.176
Stafford Boro	1.548
Surf City Boro	1.001
Tuckerton Boro	2.220

PASSAIC

Bloomington Boro	2.405
Clifton City	1.711
Haledon Boro	2.066
Hawthorne Boro	1.792
Little Falls Twp.	1.343
North Haledon Boro	1.856
Passaic City	3.201
Paterson City	3.378
Pompton Lakes Boro	2.083
Prospect Park Boro	2.047
Ringwood Boro	2.325
Totowa Boro	1.370
Wanaque Boro	2.471
Wayne Twp.	1.817
West Milford Twp.	2.216
West Paterson Boro	1.286

SALEM

Alloway Twp.	2.201
Carneys Point Twp.	2.557
Elmer Boro	2.284

County and District

County and District

County and District

SALEM (continued)

Elsinboro Twp.	2.364
Lower Alloway Creek Twp.	0.839
Mannington Twp.	2.030
Oldmans Twp.	2.284
Penns Grove Boro	4.160
Pennsville Twp.	1.826
Pilesgrove Twp.	1.984
Pittsgrove Twp.	2.302
Quinton Twp.	1.984
Salem City	4.436
Upper Pittsgrove Twp.	1.905
Woodstown Boro	2.898

SOMERSET

Bedminster Twp.	0.978
Bernards Twp.	1.430
Bernardsville Boro	1.291
Bound Brook Boro	1.898
Branchburg Twp.	1.468
Bridgewater Twp.	1.513
Far Hills Boro	1.096
Franklin Twp.	1.563
Green Brook Twp.	1.626
Hillsborough Twp.	1.704
Manville Boro	1.831
Millstone Boro	1.598
Montgomery Twp.	1.571
North Plainfield Boro	2.328
Peapack-Gladstone Boro	1.011
Raritan Boro	2.066
Rocky Hill Boro	1.243
Somerville Boro	2.337
South Bound Brook Boro	2.346
Warren Twp.	1.276
Watchung Boro	1.332

SUSSEX

Andover Boro	1.842
Andover Twp.	1.934
Branchville Boro	1.156
Byram Twp.	1.820
Frankford Twp.	1.871
Franklin Boro	2.591
Fredon Twp.	1.918
Green Twp.	1.991
Hamburg Boro	2.019
Hampton Twp.	1.828
Hardyston Twp.	2.321
Hopatcong Boro	2.106
Lafayette Twp.	2.167
Montague Twp.	1.814
Newton Town	1.740
Ogdensburg Boro	2.359
Sandyston Twp.	1.681
Sparta Twp.	1.936
Stanhope Boro	2.395
Stillwater Twp.	1.895
Sussex Boro	2.263
Vernon Twp.	1.751
Waipack Twp.	0.428
Wantage Twp.	1.852

UNION

Berkeley Heights Twp. ...	1.660
Clark Twp.	1.884
Cranford Twp.	1.825
Elizabeth City	2.096
Fanwood Boro	2.178
Garwood Boro	2.222
Hillside Twp.	2.638
Kenilworth Boro	1.771
Linden City	1.713
Mountainside Boro	1.516

UNION (continued)

New Providence Boro ...	1.920
Plainfield City	2.616
Rahway City	2.441
Roselle Boro	2.803
Roselle Park Boro	2.612
Scotch Plains Twp.	1.908
Springfield Twp.	1.855
Summit City	1.528
Union Twp.	1.941
Westfield Town	1.816
Winfield Twp.	10.148

WARREN

Ailamuchy Twp.	1.591
Alpha Boro	2.199
Belvidere Town	2.445
Blairstown Twp.	1.127
Franklin Twp.	1.793
Frelinghuysen Twp.	2.003
Greenwich Twp.	2.048
Hackettstown Town	2.217
Hardwick Twp.	1.903
Harmony Twp.	1.943
Hope Twp.	2.051
Independence Twp.	2.081
Knowlton Twp.	1.874
Liberty Twp.	2.078
Lopatcong Twp.	1.945
Mansfield Twp.	1.913
Oxford Twp.	2.630
Pahaquarry Twp.	4.249
Phillipsburg Town	2.440
Pohatcong Twp.	1.932
Washington Boro	2.620
Washington Twp.	1.929
White Twp.	1.613

NOTE: Effective Tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed by the Net Valuations on which county taxes are apportioned. In Annual Reports prior to 1972, effective tax rates were obtained by multiplying the Average Assessment to Sales Ratio for said year times the general tax rate per \$100 of Assessed Valuation for said year.

TAX COURT OF NEW JERSEY

The Tax Court of New Jersey is a trial court and is part of the Judiciary. In general, it hears cases contesting State and local property tax assessments.

Hon. Lawrence L. Lasser, Presiding Judge—Justice Complex, Trenton, N.J. 08625

Hon. Michael A. Andrew, Jr.—Justice Complex, Trenton, N.J. 08625

Hon. David E. Crabtree—Bergen County Court House, Hackensack, N.J. 07601

Hon. John J. Hopkins—Hall of Records, Newark, N.J. 07102

Hon. Anthony M. Lario—Camden County Hall of Justice, Camden, N.J. 08103

Hon. Marvin N. Rimm—Atlantic County Civil Courts Bldg., 1201 Bacharach Boulevard, Atlantic City, N.J. 08401-4526

Tax Court Judges temporarily assigned to the Superior Court

Hon. John F. Evers—Passaic County Court House Annex, Paterson, N.J. 07505

Hon. Roger M. Kahn—Bergen County Court House, Hackensack, N.J. 07601

Hon. Peter Pizzuto—Middlesex County Court House, New Brunswick, N.J. 08903

Wesley R. LaBar, Clerk

Mailing address of Office of the Clerk of the Tax Court
CN 972
Trenton, N.J. 08625

Office address of Office of the Clerk of the Tax Court
Justice Complex
25 Market Street
Trenton, N.J. 08625

Telephone (609) 292-5082

COUNTY BOARDS OF TAXATION—1988 (Including Term of Office)

ATLANTIC COUNTY BOARD OF TAXATION

- President* (86) Paul Pullia (92), (85) John Rogge (91), (81) C. Herbert Hyman (84 Holdover)
Co. Tax Admin. Mary Lanelli, 1333 Atlantic Avenue—6th Floor, Atlantic City, NJ 08401
 Tele: (609) 345-6700—Ext. 2265

BERGEN COUNTY BOARD OF TAXATION

- President* (86) William E. DeGise (91), (83) Arnold Schwab (91), (80) Joan Murray (84 Holdover), (87) Robert Burns (92), (89) Steven Schuster (93)
Co. Tax Admin. Dante Leodori, Room 310-W, Court Plaza South, 21 Main Street, Hackensack, NJ 07601
 Tele: (201) 646-3183

BURLINGTON COUNTY BOARD OF TAXATION

- President* (78) Samuel P. Alloway, Jr. (82 Holdover), (80) Earl D. Emmons (84 Holdover), (84) John L. Aloï (89)
Co. Tax Admin. Samuel O. Paglione, 49 Rancocas Road, Mt. Holly, NJ 08060
 Tele: (609) 265-5056

CAMDEN COUNTY BOARD OF TAXATION

- President* (85) Victor T. Kolton (91), (83) Joseph J. Grassi, Jr. (89), (84) Benjamin G. Vukicevich (90)
Co. Tax Admin. Martin Blaskey, Camden County Administration Building, 600 Market Street, Camden, NJ 08101
 Tele: (609) 757-6750

CAPE MAY COUNTY BOARD OF TAXATION

- President* (85) Philip F. Judyski (91), (86) Joseph A. DeFranco (89), (84) Stewart F. Kay (90)
Co. Tax Admin. G. Raymond Brown, III, Central Mail Room, DN 303, Cape May Court House, NJ 08210
 Tele: (609) 465-1000—Ext. 1030

CUMBERLAND COUNTY BOARD OF TAXATION

- President* (83) Dale F. Kipers (91), (74) Robert H. Weber (89), (85) M. Jay Einstein (90)
Co. Tax Admin. Keron D. Chance, Court House, Bridgeton, NJ 08302
 Tele: (609) 451-8000

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Co. Tax Admin. George E. McCormack, 110 South Grove Street, East Orange, NJ 07018
 Tele: (201) 673-2344

- President* GLOUCESTER COUNTY BOARD OF TAXATION
(84) Rudolph Marcucci (90), (85) Jacqueline Clark (91),
(86) Edith Patterson (89)
- Co. Tax Admin.* Doloris R. Lindsay, C.C. Budd Boulevard, P.O. Box 652,
Woodbury, NJ 08096
Tele: (609) 384-6945
- President* HUDSON COUNTY BOARD OF TAXATION
(86) Thomas Higgins (91), (85) Edna Calabrese (88),
(89) Robert Doria (94), (85) Marita Borzaga (90), (88)
Charles Callari (94)
- Co. Tax Admin.* Stanley P. Kosakowski, Administration Building, 595
Newark Avenue, Jersey City, NJ 07306
Tele: (201) 795-6588
- President* HUNTERDON COUNTY BOARD OF TAXATION
(88) Hiram B. Ely, Jr. (89), (85) Adam Siodlowski (88),
(83) Mildred Lambert (86)
- Co. Tax Admin.* Robert G. Housedorf, Victorian Plaza, 1 East Main
Street, Flemington, NJ 08822
Tele: (201) 788-1173
- President* MERCER COUNTY BOARD OF TAXATION
(85) Rick Kline (91), (84) Norbert Donelly (90), (86)
Joseph Samarone (89)
- Co. Tax Admin.* Martin M. Guhl, Mercer County Administration Build-
ing, P.O. Box 8068, Trenton, NJ 08650
Tele: (609) 989-6704
- President* MIDDLESEX COUNTY BOARD OF TAXATION
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(Holdover), (89) Irving Verosloff (92)
- Co. Tax Admin.* Mrs. Angela Szymanski, 41 Bayard Street, P.O. Box
871, New Brunswick, NJ 08903
Tele: (201) 745-3350
- President* MONMOUTH COUNTY BOARD OF TAXATION
(85) John C. Conover (90), (85) Prospero DeBona (92),
(85) Beverly J. Scarano (91)
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Freehold, NJ 07728
Tele: (201) 431-7403
- President* MORRIS COUNTY BOARD OF TAXATION
(85) Helen Lori (91), (86) William Kersey (89), (84)
Susan Yancey-Disbrow (90)
- Co. Tax Admin.* Harry P. Struble, Court House, Morristown, NJ 07960
Tele: (201) 285-6707
- President* OCEAN COUNTY BOARD OF TAXATION
(85) James P. Montague (91), (86) Lucille C. Foley (89)
- Co. Tax Admin.* John Fox, Court House, Room 204, 118 Washington
Street, CN 2191, Toms River, NJ 08753
Tele: (201) 929-2008

PASSAIC COUNTY BOARD OF TAXATION

- President* (82) Raymond Tumminello (91), (83) Raymond B. Leopizzi (89), (86) Vilmo DiPaolo (90)
- Co. Tax Admin.* James J. Murner, Jr., District Court House, 71 Hamilton Street, Paterson, NJ 07505
Tele: (201) 881-4793

SALEM COUNTY BOARD OF TAXATION

- President* (82) Lester Harris (91), (86) Joseph Davenport (90), (84) Robert J. Buechler, III (90)
- Co. Tax Admin.* Barbara L. Collins, Court House, 94 Market Street, Salem, NJ 08079
Tele: (609) 935-7510—Ext. 443

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- Co. Tax Admin.* Orlando L. Abbruzzese, N. Bridge & High Street, P.O. Box 3000, Somerville, NJ 08876
Tele: (201) 231-7000

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- Co. Tax Admin.* Arthur Sears, C.T.A., 16 Church Street, Newton, NJ 07860
Tele: (201) 383-4090

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- Co. Tax Admin.* John Meeker, 271 N. Broad Street, Elizabeth, NJ 07207
Tele: (201) 527-4770

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- President* (85) Frank DeLello (91), Eugene Bleiweiss (90), (86) Carolyn Simonetti (89)
- Co. Tax Admin.* Donna Wameling, Court House, Belvidere, NJ 07823
Tele: (201) 475-5361—Ext. 130

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN NEW JERSEY 1989

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Absecon City.....	Harvey T. Staake, Jr., Absecon, 08201..... (609) 641-5587 Ina Smith, Absecon George F. Gillespie, Absecon	Agnes Bambrick, Absecon, 08201 (609) 641-2762
Atlantic City.....	W. Douglas Stewart, Atlantic City, 08401..... (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City	Alberta W. Watkins, Atlantic City, 08401 (609) 347-5630
Brigantine City.....	Lewis Mason, Brigantine, 08203..... (609) 266-0990	Donna Leisenring, Brigantine, 08203 (609) 266-0220
Buena Borough.....	Francis J. Andrews, Minotola, 08341..... (609) 697-1783	Levia Castellari, Minotola, 08341 (609) 697-1783
Buena Vista Twp.....	Bruno L. Tonielli, Buena, 08310..... (609) 697-2100	Peter Michenetti, Buena, 08310 (609) 697-2100
Corbin City.....	Alberta T. Scates, Corbin City, 08270..... (609) 628-2673	Beverly Totten, Woodbine, 08270 (609) 628-2673
Egg Harbor City.....	Alberta T. Scates, Egg Harbor, 08215..... (609) 965-4747	Joan J. Woerner, Egg Harbor City, 08215 (609) 965-0123
Egg Harbor Twp.....	Jane L. Gummel, Linwood, 08221..... (609) 926-4083	Esther Woodruff, Linwood, 08221 (609) 926-4079
Estell Manor City.....	Cornelius Garrison, Jr., Port Republic, 08241..... (609) 476-2692	Dorothy E. Wright, Estell Manor, 08319 (609) 476-2384
Folsom Borough.....	Joseph D. Ingemi, Jr., Folsom, 08037..... (609) 561-6826	Neafa M. Curatola, Folsom, 08037 (609) 561-4374
Galloway Twp.....	Dorothy Montag, Galloway, 08201..... (609) 652-3715	Leona M. Toltowicz, Cologne, 08213 (609) 652-3747
Hamilton Twp.....	Steven Filcraft, Mays Landing, 08330..... (609) 625-1671	Irene Weisenstein, Mays Landing, 08330 (609) 625-2151
Hammononton Town.....	Mary Joan Wyatt, Hammononton, 08037..... (609) 567-4325	Rosemarie F. Jacobs, Hammononton, 08037 (609) 567-4304
Linwood City.....	Arthur Amonette, Linwood, 08221..... (609) 926-7973	George P. Helfrich, Linwood, 08221 (609) 926-7975
Longport Borough.....	Charles R. Braun, Longport, 08403..... (609) 823-2731	Robert A. Gilchrist, Longport, 08403 (609) 823-2731
Margate City.....	Judith A. Weiner, Margate, 08402..... (609) 822-1950 Herbert C. Gaskill, Margate	Robert A. Gilchrist, Margate, 08402 (609) 822-2605
Mullica Twp.....	William Reeser, Elwood, 08217..... (609) 561-3177	Bertha Roland, Elwood, 08217 (609) 561-4499
Northfield City.....	F. William Mitchell, Northfield, 08225..... (609) 641-2054	Mary Schulz, Northfield, 08225 (609) 641-2083
Pleasantville City.....	Brian Vigue, Pleasantville, 08232..... (609) 484-3634	Raymond J. Beckman, Jr., Pleas- antville, 08232 (609) 484-3631
Port Republic City.....	Brian Vigue, Port Republic, 08241..... (609) 484-3634	Betty Wenzel, Port Republic, 08241 (609) 652-9334
Somers Point City.....	F. William Mitchell, Somers Point, 08244..... (609) 927-9285	Kathryn Bird, Somers Point, 08244 (609) 927-2660
Ventnor City.....	William Johnson, Ventnor, 08406..... (609) 823-7911	Maureen Conover, Ventnor, 08406 (609) 823-7971
Weymouth Twp.....	Alberta T. Scates, Mays Landing, 08330..... (609) 625-2607 (Home) 476-2604 (Office)	Amelia Messina, Mays Landing, 08330 (609) 625-2831

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Borough.....	Joseph Burek, Allendale, 07401..... (201) 825-3700 Ext. 4	Paula Favata, Allendale, 07401 (201) 825-3700 Ext. 9
Alpine Borough.....	Louis R. Cacace, Alpine, 07620..... (201) 784-2901	Alice Parsells, Alpine, 07620 (201) 784-2903

Bergenfield Borough.....	Armand Palazzi, Bergenfield, 07621..... (201) 387-4077 James A. Anzevino, Bergenfield	Gerard V. Leary, Bergenfield, 07621 (201) 387-4066
Bogota Borough.....	Thomas McCullum, Bogota, 07603..... (201) 342-1730	Elizabeth Wlemer, Bogota, 07603 (201) 342-1737
Carlstadt Borough.....	Armand Palazzi, Carlstadt, 07072..... (201) 939-1777 Paul Barbire, Woodridge	John Kilcullen, Carlstadt, 07072 (201) 939-2304
Cliffside Park Borough.....	Robert Layton, Cliffside Park, 07010..... (201) 945-3456	Frank Berrardo, Cliffside Park, 07010 (201) 945-3456
Closter Borough.....	Harold Jonassen, Closter, 07624..... (201) 784-0754	Norma Gottemoller, Closter, 07624 (201) 784-0755
Cresskill Borough.....	Lorenzo Mistichelli, Cresskill, 07626..... (201) 569-5400	Barbara E. Stoeve, Cresskill, 07626 (201) 569-5840
Demarest Borough.....	Harold Jonassen, Demarest, 07627..... (201) 768-3802	Ilene Freeman, Demarest, 07627 (201) 768-3611
Dumont Borough.....	Evelyn Z. Sommers, Dumont, 07628..... (201) 387-5030	William Pizzute, Dumont, 07628 (201) 387-5025
East Rutherford Borough.....	Lester L. Plosa, E. Rutherford, 07073..... (201) 933-3447 Mario J. Pedoto, East Rutherford Maurice Nafash, East Rutherford	Patrick DeVasto, E. Rutherford, 07073 (201) 933-3446
Edgewater Borough.....	Harvey G. Weber, Jr., Edgewater, 07020..... (201) 943-4486	Michael M. Monaghan, Edgewater, 07020 (201) 943-2413
Elmwood Park Borough.....	Robert Smith, Elmwood Park, 07407..... (201) 796-0993 Charles Rala, Jr. Elmwood Park	Joseph P. McQueeney, Elmwood Park, 07407 (201) 796-3900
Emerson Borough.....	Harold Jonassen, Emerson, 07630..... (201) 262-2807	Joseph P. McQueeney, Emerson, 07630 (201) 262-2807
Englewood City.....	Raymond D. Picciano, Englewood, 07631..... (201) 871-8621	Peter Tierney, Englewood, 07631 (201) 871-6607
Englewood Cliffs Boro.....	John P. Campbell, Englewood Cliffs, 07632..... (201) 586-8567	Joseph Iannaconi, Englewood Cliffs, 07632 (201) 569-5271
Fair Lawn Borough.....	Thomas McCullum, Fair Lawn, 07410..... (201) 794-5318	Carole Barclay, Fair Lawn, 07410 (201) 794-5338
Fairview Borough.....	Patrick DeSena, Fairview, 07022..... (201) 943-4468 George M. Reggo, Fairview	Anthony M. Orecchio, Fairview, 07022 (201) 943-3750
Fort Lee Borough.....	Carmen Mistichelli, Fort Lee, 07024..... (201) 592-3553	Joseph Iannaconi, Fort Lee, 07024 (201) 592-3538
Franklin Lakes Boro.....	Barbara Ann Sentf, Franklin Lakes, 07417..... (201) 891-0048	Sally Hill, Franklin Lakes, 07417 (201) 891-0048
Garfield City.....	Kurt Helle, Garfield, 07026..... (201) 340-2104	Rose Mayo, Garfield, 07026 (201) 340-2103
Glen Rock Borough.....	Magda Knop, Glen Rock, 07452..... (201) 670-3961	Valerie Maene, Glen Rock, 07452 (201) 670-3963
Hackensack City.....	John J. Johnson, Hackensack, 07601..... (201) 646-3923	Elizabeth D. Yock, Hackensack, 07601 (201) 646-3928
Harrington Park Boro.....	Raymond J. Damiano, Harrington Park, 07640..... (201) 768-2585	Edith D. Stockman, Harrington Park, 07640 (201) 768-2554
Hasbrouck Heights Boro.....	Evelyn Z. Sommers, Hasbrouck Heights..... 07604 (201) 288-1102	Peggy J. Neufeld, Hasbrouck Heights, 07604 (201) 288-1152
Haworth Borough.....	Mary C. Dougherty, Haworth, 07641..... (201) 384-8824	Nanette Seeman, Haworth, 07641 (201) 384-0450
Hillsdale Borough.....	Marie Meehan, Hillsdale, 07642..... (201) 358-5010	Lorraine Shoop, Hillsdale, 07642 (201) 358-5000
Ho-Ho-Kus Borough.....	Beatrice Barr, Upper Saddle River, 07458..... (201) 934-3967	Catherine Henderson, Ho-Ho-Kus, 07423 (201) 652-4400
Leonia Borough.....	Lorenzo Mistichelli, Leonia, 07605..... (201) 592-5748	Anna Theodoropoulos, Leonia, 07605 (201) 592-5734
Little Ferry Borough.....	Armand Palazzi, Little Ferry, 07643..... (201) 641-0808	Frank Dunn, Little Ferry, 07643 (201) 641-4833
Lodi Borough.....	James A. Comeleo, Lodi, 07644..... (201) 365-4005 Ext. 223	David Schlett, Lodi, 07644 (201) 365-4005 Ext. 220
Lyndhurst Twp.....	Dominick Notte, Lyndhurst, 07071..... (201) 939-3292	Debbie Ferrato, Lyndhurst, 07071 (201) 939-3080

Mahwah Twp.....	Stuart A. Stolarz, Mahwah, 07430.....	Ann Marie Mancuso, Mahwah, 07430.....
	(201) 529-4033	(201) 529-2650
Maywood Borough.....	Armond Palazzi, Maywood, 07607.....	Madelyne Rutherford, Maywood, 07607.....
	(201) 645-6117	(201) 845-6700
Midland Park Borough.....	Charles J. Shutt, Midland Park, 07432.....	Mary Jo Gilmoor, Midland Park, 07432.....
	(201) 445-0833	(201) 444-1388
Montvale Borough.....	John P. Campbell, Montvale, 07645.....	Joan C. Myer, Montvale, 07645.....
	(201) 391-5702	(201) 391-5700
Moonachie Borough.....	Harold Jonassen, Moonachie, 07074.....	Jean Finch, Moonachie, 07074.....
	(201) 641-1657	(201) 641-1614
New Milford Borough.....	Mary C. Dougherty, New Milford, 07646.....	Gloria Wolf, New Milford, 07646.....
	(201) 262-6100	(201) 262-6100
North Arlington Borough....	Robert Campora, North Arlington, 07032.....	Anthony Biasi, North Arlington, 07032.....
	(201) 991-6060	(201) 955-5660
Northvale Borough.....	John Guercio, Northvale, 07647.....	Vincenza Crevier, Northvale, 07647.....
	(201) 767-3330	(201) 767-3330
Norwood Borough.....	John Guercio, Norwood, 07648.....	Richard Vogler, Norwood, 07648.....
	(201) 767-7206	(201) 767-7200
Oakland Borough.....	James J. Van Delden, Oakland, 07436.....	Lillian Freese, Oakland, 07436.....
	(201) 337-6384	(201) 337-0353
Old Tappan Borough.....	Irwin Sabin, Old Tappan, 07675.....	Christine Cauvet, Old Tappan, 07675.....
	(201) 664-1849	(201) 664-1849
Oradell Borough.....	Dolores Cordier, Oradell, 07649.....	Marion M. Semken, Oradell, 07649.....
	(201) 261-6005	(201) 261-6101
Palisades Park Borough.....	Armand Palazzi, Palisades Park, 07650.....	Patricia Albanese, Palisades Park, 07650.....
	(201) 565-4111	(201) 585-4112
Paramus Borough.....	Clifford G. Steele, Paramus, 07652.....	Stella Godleski, Paramus, 07652.....
	(201) 265-2100	(201) 265-2100
Park Ridge Borough.....	Joseph Burek, Park Ridge, 07656.....	Ann Kilmartin, Park Ridge, 07656.....
	(201) 391-6161	(201) 391-6161
Ramsey Borough.....	M. Richard Muti, Ramsey, 07446.....	Eleanor Ameye, Ramsey, 07446.....
	(201) 825-3400, Ext. 26	(201) 625-3400 Ext. 25
Ridgefield Borough.....	Irwin Sabin, Ridgefield, 07657.....	James Oates, Ridgefield, 07657.....
	(201) 943-7676	(201) 943-7676
Ridgefield Park Village.....	Gerard Garofalow, Ridgefield Park, 07660.....	Elizabeth M. Hannigan, Ridgefield Park, 07660.....
	(201) 641-4771	(201) 641-4950
Ridgewood Village.....	Charles J. Shutt, Ridgewood, 07451.....	James Ten Hoeve, Ridgewood, 07451.....
	(201) 870-5540	(201) 870-5525
River Edge Borough.....	Marie K. Meehan, River Edge, 07661.....	Alan Negreann, River Edge, 07661.....
	(201) 599-6306	(201) 599-6311
River Vale Township.....	Irwin Sabin, River Vale, 07675.....	Ann Olivarius, River Vale, 07675.....
	(201) 664-2346	(201) 664-2346
Rochelle Park Township....	Armand Palazzi, Rochelle Park, 07662.....	Joseph Manzella, Rochelle Park, 07662.....
	(201) 587-7731	(201) 587-7726
Rockleigh Borough.....	John Guercio, Rockleigh, 07647.....	Ann Olivarius, Rockleigh, 07647.....
	(201) 768-4217	(201) 768-4217
Rutherford Borough.....	Frank Bucino, Rutherford, 07070.....	Eileen Serrao, Rutherford, 07070.....
	(201) 438-4942	(201) 438-1033
Saddle Brook Township....	Arthur B. Carlson, Jr., Saddle Brook, 07662.....	Michele Sanzari, Saddle Brook, 07662.....
	(201) 567-2917	(201) 587-2914
Saddle River Borough.....	Beatrice Barr, Upper Saddle River, 07458.....	Jeanette Rozema, Saddle River, 07458.....
	(201) 934-3967	(201) 327-4949
South Hackensack Twp.....	Armand Palazzi, S. Hackensack, 07606.....	Rose Amore, S. Hackensack, 07606.....
	(201) 440-1815	(201) 641-7185
Teaneck Township.....	Joseph B. Krupinski, Teaneck, 07666.....	Sandra L. Kaye, Teaneck, 07666.....
	(201) 637-4846	(201) 837-4819
Tenafly Borough.....	Claire M. Young, Tenafly, 07670.....	Anita D. Diamond, 07670.....
	(201) 568-6100	(201) 568-6100
Teterboro Borough.....	James E. Hall, Teterboro, 07608.....	Marion M. Semken, Teterboro, 07608.....
	(201) 268-1200	(201) 288-1200
Upper Saddle River Boro....	Beatrice Barr, Upper Saddle River, 07458.....	Roy Rosow, Upper Saddle River, 07458.....
	(201) 934-3967	(201) 934-3965
Waldwick Borough.....	Mary Ann Gordon, Waldwick, 07463.....	Mary Ann Viviani, Waldwick, 07463.....
	(201) 652-5300	(201) 652-5858

Wallington Borough.....	Stuart A. Stolarz, Wallington, 07057.....	Vivian Desbiens, Wallington, 07057
	(201) 777-0318	(201) 777-1031
Washington Township.....	Raymond J. Damiano, Westwood, 07675.....	Kathleen M. Krause, Westwood, 07675
	(201) 664-4425	(201) 666-8797
Westwood Borough.....	James G. Sealy, Westwood, 07675.....	Rebecca Overgaard, Westwood, 07675
	(201) 664-7100	(201) 664-7061
Woodcliff Lake Borough.....	John P. Campbell, Woodcliff Lake, 07675.....	Althea Kraus, Woodcliff Lake, 07675
	(201) 391-4977	(201) 391-4977
Wood-Ridge Borough.....	Frank Porfido, Wood-Ridge, 07075.....	Doris Marek, Wood-Ridge, 07075
	(201) 939-0877	(201) 939-0254
Wyckoff Township.....	Carolyn H. Landl, Wyckoff, 07461.....	Mary Smith, Wyckoff, 07481
	(201) 891-7000	(201) 891-7000
	Joan Kozeniesky, Wyckoff	

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bass River Township.....	Cornelius Garrison, Port Republic, 08241.....	Ronald C. Freitag, New Gretna,
	(609) 296-3337	08224 (609) 296-3337
Beverly City.....	John J. Centinaro, Beverly, 08010.....	Michele Adams, Beverly, 08010
	(609) 387-0959	(609) 387-1610
Bordentown City.....	Donald Kosul, Trenton, 08690.....	Susan Kelly, Bordentown, 08505
	(609) 298-0604 or 737-0607	(609) 298-0073
Bordentown Township.....	William R. Tantum, Bordentown, 08505.....	Evelyn Archer, Bordentown,
	(609) 298-2809	08505 (609) 298-5479
	James Harvey, Bordentown	
Burlington City.....	Michael J. Sheridan, Burlington, 08016.....	Joseph M. Wallace, Jr., Burlington,
	(609) 386-0370	08016 (609) 386-0790
Burlington Township.....	Harry F. Renwick, Burlington, 08016.....	Mary R. Washington, Burlington, 08016
	(609) 386-4444 Ext. 229	(609) 386-4444 Ext. 226
Chesterfield Township.....	James Harvey, Trenton, 08620.....	Janice L. Jones, Trenton, 08620
	(609) 298-0211	(609) 298-2311 or 298-2315
Cinnaminson Township.....	Lawrence O. Vituscka, Cinnaminson, 08077.....	Joan M. Nold, Cinnaminson, 08077
	(609) 829-6000	(609) 829-6000
Delanco Township.....	Donn C. Lamon, Delanco, 08075.....	Eunice Emery, Delanco, 08075
	(609) 461-0561 or 829-8052	(609) 461-1589
Delran Township.....	Edward Burek, Delran, 08075.....	Donna M. Ibbetson, Delran, 08075
	(609) 461-7734	(609) 461-7734
Eastampton Township.....	Harry F. Renwick, Mount Holly, 08060.....	Patricia Pincus, Mt. Holly, 08060
	(609) 267-5723	(609) 267-5380
Edgewater Park Township.....	Leo Midure, Edgewater Park, 08010.....	LaVerna Hanczar, Beverly, 08010
	(609) 877-2050	(609) 877-2062
Evesham Township.....	Carol Kerr, Marlton, 08053.....	Helen V. Thorne, Marlton, 08053
	(609) 983-2900	(609) 983-2900
	Edward J. Bligh, Marlton	
Fieldsboro Borough.....	Walter G. Kosul, Trenton, 08610.....	Evelyn M. Archer, Fieldsboro, 08505
	(609) 298-2398	(609) 298-6344
Florence Township.....	William J. McQuillan, Jr., Florence, 08518.....	Harry W. Fauver, Jr., Florence, 08518
	(609) 499-2525	(609) 499-2525
Hainesport Township.....	Dennis Blanchini, Hainesport, 08036.....	Marie P. Gribbin, Hainesport, 08036
	(609) 267-6470	(609) 267-6470
Lumberton Township.....	Dolores Smith, Lumberton, 08048.....	Ruth F. Lewis, Lumberton, 08048
	(609) 267-5961	(609) 267-5961
Mansfield Township.....	James Harvey, Trenton, 08620.....	Joan B. Slane, Columbus, 08022
	(609) 298-0542	(609) 298-4455
Maple Shade Township.....	Harry F. Renwick, Jr., Maple Shade, 08052.....	Joseph C. Sheridan, Maple Shade,
	(609) 779-9610	08052 (609) 799-9610
Medford Township.....	Gilbert V. Gobel, Medford, 08055.....	Joan M. Allen, Medford, 08055
	(609) 654-2608	(609) 654-2608
Medford Lakes Borough.....	William J. McQuillan, Jr., Medford Lakes.....	Judson Moore, Jr., Medford Lakes,
	08055 (609) 654-8898	08055 (609) 654-8898
Moorestown Township.....	Linda Kalusa, Moorestown, 08057.....	Cindy Donaway, Moorestown,
	(609) 235-0912	08057 (609) 235-0912
Mount Holly Township.....	Leo L. Midure, Mount Holly, 08060.....	Maryann Zanone, Mt. Holly, 08060
	(609) 267-0170	(609) 267-0170
Mount Laurel Township.....	Edward J. Burek, Mt. Laurel, 08054.....	Margaret B. Odell, Mt. Laurel, 08054
	(609) 234-6272	(609) 234-0001

New Hanover Township.....	Donald B. Malloy, Cookstown, 08511.....	Mildred I. South, Cookstown, 08511 (609) 758-2172
North Hanover Township.....	Donald Kosul, Wrightstown, 08562.....	Barbara Sprowl, Wrightstown, 08562 (609) 758-2522
Palmyra Borough.....	Donn C. Lamon, Palmyra, 08065.....	Rudolf K. Croyaufmiller, Palmyra, 08065 (609) 829-8100
Pemberton Borough.....	James J. Noble, Mt. Holly, 08060.....	Harold C. Griffon, Pemberton, 08068 (609) 894-8222
Pemberton Township.....	Sharon R. Austin, New Lisbon, 08064.....	Deborah L. Keuerleber, New Lisbon, 08064 (609) 894-8201
Riverside Township.....	Chester J. Jankowski, Riverside, 08075.....	Michael F. Chiacchio, Riverside, 08075 (609) 461-1480 Anthony F. Cicall, Riverside
Riverton Borough.....	Chester J. Jankowski, Riverton, 08077.....	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Township.....	James J. Noble, Mount Holly, 08060.....	Louise Berger, Vincentown, 08088 (609) 268-2377
Southampton Township.....	John Keller, Vincentown, 08088.....	Joan B. Wescott, Vincentown, 08088 (609) 859-3235
Springfield Township.....	John M. Schwager, Jobstown, 08041.....	Virginia L. Freck, Jobstown, 08041 (609) 723-8420
Tabernacle Township.....	Teresa Paglione, Tabernacle, 08088.....	Michael Gross, Tabernacle, 08088 (609) 268-1220
Washington Township.....	Cornelius Garrison, Pt. Republic, 08241.....	William O. Walters, Egg Harbor, 08215 (609) 652-9268
Westampton Township.....	James J. Noble, Mt. Holly, 08060.....	Franklin E. Hoke, Mt. Holly, 08060 (609) 267-9330
Willingboro Township.....	Conrad L. Mauer, Willingboro, 08046.....	Joanne Diggs, Willingboro, 08048 (609) 877-2200 Ext. 213
Woodland Township.....	John Keller, Jr., Chatsworth, 08019.....	Ethel Brower, Chatsworth, 08019 (609) 726-1700
Wrightstown Borough.....	John Keller, Jr., Wrightstown, 08562.....	Elizabeth Kirby, Wrightstown, 08562 (609) 723-4450

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Audubon Borough.....	Douglas V. Kolton, Cherry Hill, 08023..... (609) 547-0710 854-0500 (Home)	Margaret Meekins, Audubon, 08106 (609) 547-0710
Audubon Park Borough.....	Stephen Kessler, Audubon, 08106..... (609) 931-6323	Fred Ledrick, Audubon Park, 08106 (609) 547-3514
Barrington Borough.....	Stephen Kessler, Barrington, 08007..... (609) 547-0706	Rita M. Drumm, Barrington, 08007 (609) 547-0706
Bellmawr Borough.....	Andrew J. Doyle, Bellmawr, 08031..... (609) 933-1313	Charles J. Sauter, III, Bellmawr, 08031 (609) 933-1313 Ext. 7
Berlin Borough.....	Christine Wahl, Berlin, 08009..... (609) 767-7777	Barbara Berglund, Berlin, 08009 (609) 767-7777
Berlin Township.....	Gilbert V. Goble, West Berlin, 08091..... (609) 767-1854	Leah Wilhelm, West Berlin, 08091 (609) 767-1854
Brooklawn Borough.....	Charles A. Warrington, Clementon, 08030..... (609) 456-0750	George Dammlinger, Brooklawn, 08030 (609) 456-0750
Camden City.....	Patrick T. Corbett, Camden, 08101..... (609) 757-7023	Constance Rivard, Camden, 08101 (609) 757-7001
Cherry Hill Township.....	Dennis Bianchini, Cherry Hill, 08002..... (609) 488-7899	Marie Deeley, Cherry Hill, 08002 (609) 488-7800
Chesilhurst Borough.....	William T. Lamb, Lawnside, 08089..... (609) 767-4153	Wallicia Azcher, Chesilhurst, 08089 (609) 767-4153
Clementon Borough.....	Charles E. Warrington, Clementon, 08021..... (609) 783-0284	Jean D. Rowand, Clementon, 08021 (609) 783-0284
Collingswood Borough.....	Michael J. Sheridan, Collingswood, 08108..... (609) 854-0720	Mae Sanchez, Collingswood, 08108 (609) 854-0720
Gibbsboro Borough.....	Michael J. Sheridan, Gibbsboro, 08026..... (609) 783-6655	Barbara Heller, Kirkwood, 08026 (609) 783-6655
Gloucester City.....	Michael J. Sheridan, Gloucester City, 08030..... (609) 456-1250	Patricia Shute, Gloucester, 08030 (609) 456-1250

Gloucester Township.....	Charles G. Palumbo, Jr., Blackwood, 08012.....	Deiores Joyce, Blackwood, 08012
	(609) 228-4000	(609) 228-4000
Haddon Township.....	Michael J. Sheridan, Westmont, 08108.....	Marion Schuck, Westmont, 08108
	(609) 854-2727	(609) 854-2727
Haddonfield Borough.....	Michael J. Sheridan, Haddonfield, 08033.....	Janet G. Betley, Haddonfield, 08033
	(609) 429-4700	(609) 429-4700
Haddon Heights Borough.....	Christine Wahl, Haddon Heights, 08035.....	Aurora M. Tursi, Haddon Heights,
	(609) 547-7164	08035 (609) 547-7164
Hi-Nella Borough.....	Sharon Austin, Hi-Nella, 08083.....	Earl W. Schilling, Hi-Nella, 08083
	(609) 784-0500	(609) 783-7068
Laurel Springs Borough.....	Rick Arrowood, Laurel Springs, 08021.....	Patricia A. McCunney, Laurel Springs,
	(609) 784-0500	08021 (609) 784-0500
Lawnside Borough.....	Walter A. Baxter, Jr., Somerdale, 08083.....	Howard Brown, Lawnside, 08045
	(609) 573-6200	(609) 573-6200
Lindenwold Borough.....	Thomas G. Glock, Lindenwold, 08021.....	Kathleen Borek, Lindenwold, 08021
	(609) 783-2121	(609) 783-2121
Magnolia Borough.....	Ronald G. Aaronson, Runnemede, 08078.....	William C. Walker, Jr., Magnolia, 08049
	(609) 783-1520	(609) 783-1520
Merchantville Borough.....	A. Hobart Grant, Merchantville, 08109.....	Daniel P. Gotthold, Merchantville,
	(609) 662-2474	08109 (609) 662-2474
Mt. Ephraim Borough.....	John J. McGraw, Mt. Ephraim, 08059.....	Catherine Pepe, Mt. Ephraim, 08059
	(609) 931-1546	(609) 931-1546
Oaklyn Borough.....	Anthony Leone, Oaklyn, 08107.....	Judith Pierce, Oaklyn, 08107
	(609) 858-2457	(609) 858-2457
	Peter V. Macine, Oaklyn	
	Howard D. Summerfield, Oaklyn	
Pennsauken Township.....	William R. Buffington, Pennsauken, 08110.....	Louis Casetti, Pennsauken, 08110
	(609) 665-1000	(609) 665-1000
	Anthony R. Leone, Pennsauken	
Pine Hill Borough.....	Douglas Kolton, Pine Hill, 08021.....	Mildred Mayer, Pine Hill, 08021
	(609) 783-7400	(609) 783-7400
Pine Valley Borough.....	John Redman, Clementon, 08021.....	Robert W. Mather, Clementon, 08021
	(609) 783-7078	(609) 783-7078
Runnemede Borough.....	Ronald G. Aaronson, Runnemede, 08078.....	David J. Watson, Runnemede, 08078
	(609) 939-5161	(609) 939-5161
Somerdale Borough.....	Walter A. Baxter, Jr. Somerdale, 08083.....	Elizabeth J. Caswell, Somerdale, 08083
	(609) 783-6320	(609) 763-6320
Stratford Borough.....	Harvey E. Duus, Stratford, 08084.....	Donald Carlson, Stratford, 08084
	(609) 783-0600	(609) 783-0600
Tavistock Borough.....	A. Hobart Grant, Merchantville, 08109.....	Marie C. Redanauer, Barrington,
	(609) 547-0708	08007 (609) 547-0708
Voorhees Township.....	Michael C. Kane, Voorhees, 08043.....	Florence Mackin, Voorhees, 08043
	(609) 429-7767	(609) 429-7767
Waterford Township.....	Christine Wahl, Atco, 08004.....	Leah Wilhelm, Atco, 08004
	(609) 787-0360	(609) 767-0295
Winslow Township.....	Stephen Kessler, Hammonton, 08037.....	Charles A. Mauriello, Braddock, 08037
	(609) 567-0700	(609) 567-0700
	Nell N. Pastore, Elm	
Woodlynne Borough.....	Bruce Coyle, Woodlynne, 08107.....	Curtis Myers, Woodlynne, 08107
	(609) 962-8300	(609) 962-8300

ASSESSORS DEPUTY ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Avalon Borough.....	John J. Newman, Avalon, 08202.....	Lillian E. Blackledge, Avalon, 08202
	(609) 967-8200	(609) 967-8200
Cape May City.....	Maryann D. Mason, Cape May, 08204.....	Bruce MacLeod, Cape May, 08204
	(609) 884-9545	(609) 884-9540
Cape May Point Borough.....	Andre P. Souchak, Wildwood Crest, 08260.....	Linda M. Monge, Cape May Point,
	(609) 884-5603	08212 (609) 884-5603
Dennis Township.....	Patricia A. Sutton, Dennisville, 08214.....	J. Loren Swagler, Dennisville, 08214
	(609) 881-5721	(609) 681-3021 or 861-5122
Lower Township.....	Linda E. Mazurle, Villas, 08251.....	Joan Taylor, Villas, 08251
	(609) 886-2005	(609) 886-2005
Middle Township.....	Joseph H. Ravitz, Cape May Court House.....	Anne Watson, Cape May Court House,
	08210 (609) 485-8728	08210 (609) 465-8724

North Wildwood City.....	Frank C. Nelson, N. Wildwood, 06260.....	Albert E. Tarbotton, Jr., N. Wildwood, 06260 (609) 522-2049
Ocean City.....	James E. Andrea, Ocean City, 06228.....	Gary Hink, Ocean City, 08226 (609) 399-8111
Sea Isle City.....	John J. Newman, Sea Isle City, 08243.....	Elizabeth J. Yanucci, Sea Isle City, 08243 (609) 263-4481
Stone Harbor Borough.....	Joseph Gallagher, Stone Harbor, 06247.....	Ann F. Embody, Stone Harbor, 06247 (609) 368-6856
Upper Township.....	F. William Mitchell, Tuckahoe, 06250.....	Susan R. Pelfer, Tuckahoe, 08250 (609) 826-2613
West Cape May Borough.....	Frank C. Nelson, W. Cape May, 06204.....	Clinton Van Berry, W. Cape May, 08204 (609) 884-2727
West Wildwood Borough.....	Joseph M. Gallagher, West Wildwood, 08260.....	Dorothy Tomlin, West Wildwood, 08260 (609) 522-4845
Wildwood City.....	Joseph M. Gallagher, Wildwood, 08280.....	VACANCY, Wildwood, 08260 (609) 522-2444
Wildwood Crest Borough.....	Andre P. Souchak, Wildwood Crest, 08260.....	Dorothy Unruh, Wildwood Crest, 08260 (609) 522-7729
Woodbine Borough.....	Patricia A. Sutton, Woodbine, 06270.....	Frances Pettit, Woodbine, 08270 (609) 861-2153

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bridgeton City.....	Mary L. DiMatteo, Bridgeton, 08302.....	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230 Ext. 208
Commercial Township.....	David Brown, Port Norris, 08349.....	Grace R. Robinson, Port Norris, 08349 (609) 785-1484
Deerfield Township.....	Kathleen R. Meale, Rosenhayn, 08352.....	Ruth Moynihan, Rosenhayn, 08352 (609) 455-3200
Downe Township.....	R. Wayne Mounts, Dividing Creek, 08315.....	Anna Saulin, Newport, 08345 (609) 785-1400
Fairfield Township.....	Franklin T. Atkinson, Fairton, 08320.....	Julla D. Gates, Fairton, 08320 (609) 451-9284
Greenwich Township.....	Franklin T. Atkinson, Bridgeton, 08302.....	Laura Mae Doughty, Greenwich, 08323 (609) 455-1230
Hopewell Township.....	Franklin T. Atkinson, Bridgeton, 08302.....	Eleanor Lesh, Bridgeton, 08302 (609) 455-1230
Lawrence Township.....	Doris Sanza, Cedarville, 08311.....	William Patitucci, Cedarville, 08311 (609) 477-3065
Maurice River Township.....	William R. Hayes, Leesburg, 08327.....	J. Roy Oliver, Leesburg, 08327 (609) 785-1120
Millville City.....	Ralph H. Lane, Millville, 08332.....	Kirk L. Nylund, Millville, 08332 (609) 825-7000 Ext. 284
Shiloh Borough.....	Daniel W. Davis, Shiloh, 08353.....	Ruth Davis, Shiloh, 08353 (609) 451-7724
Stow Creek Township.....	B. Frank Harris, Bridgeton, 08302.....	Richard D. Gray, Bridgeton, 08302 (609) 451-8365
Upper Deerfield Township.....	George M. Taylor, Jr., Seabrook, 08302.....	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811
Vineland City.....	Joseph Perella, Vineland, 08360.....	Alan Bernardini, Vineland, 08360 (609) 794-4000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Township.....	Thomas Salzano, Belleville, 07109.....	Stephen N. Vogel, Jr., Belleville 07109 (201) 450-3304
Bloomfield Township.....	Floyd Rake, Bloomfield, 07003.....	John D. Scheuten, Bloomfield, 07003 (201) 680-4021
Caldwell Township.....	Donald J. Sherman, Caldwell, 07006.....	Nancy L. Miller, Caldwell, 07006 (201) 226-6349
Cedar Grove Township.....	George F. Librizzi, Cedar Grove, 07009.....	William M. Homa, Cedar Grove, 07009 (201) 239-1410 Ext. 218
East Orange City.....	Victor A. Hartfield, Sr., E. Orange, 07019.....	James R. Oates, E. Orange, 07019 (201) 266-5105
	Nicholas J. Hook, E. Orange	(201) 266-5130

Essex Fells Township.....	Donald J. Sherman, Caldwell, 07006..... (201) 226-6349	Marie B. Addis, Essex Fells, 07021 (201) 226-3400
Fairfield Township.....	Robert J. Johnson, Jr., Fairfield, 07006..... (201) 882-2718	Victoria G. Nigro, Fairfield, 07006 (201) 882-2708
Glen Ridge Township.....	William H. Merdinger, Glen Ridge, 07028..... (201) 748-8400	Vincent A. Belluscio, Glen Ridge, 07028 (201) 748-8400
Irvington Township.....	James J. Gibbs, Irvington, 07111..... (201) 399-6684	Kathleen Dorlety, Irvington, 07111 (201) 399-6612
Livingston Township.....	Richard J. Sheola, Livingston, 07039..... (201) 535-7978	Kathleen Emmert, Livingston, 07039 (201) 535-7986
Maplewood Township.....	Harold H. Liebeskind, Maplewood, 07040..... (201) 762-3433	Joseph W. Bonin, Maplewood, 07040 (201) 762-1312
Millburn Township.....	John J. Murray, Millburn, 07041..... (201) 564-7081	Gerald A. Vitarello, Millburn, 07041 (201) 564-7083
Montclair Township.....	Jean R. Caradonna, Montclair, 07042..... (201) 509-4920	Carol Krehel, Montclair, 07042 (201) 509-4926
Newark City.....	Joseph Frisina, Newark, 07102..... (201) 733-3950	Kenneth A. Joseph, Newark, 07102 (201) 733-8098 or 733-3978
North Caldwell Township.....	Robert J. Johnson, Jr., N. Caldwell, 07006..... (201) 228-6417	Frances I. Lucchino, N. Caldwell, 07006 (201) 228-6418
Nutley Township.....	Joseph F. Reilley, Nutley, 07110..... (201) 284-4956	Marie Chieco, Nutley, 07110 (201) 284-4963
Orange Township.....	Barbara Phillips Brown, Orange, 07050..... (201) 266-4008	Alvenia Jones, Orange, 07050 (201) 266-4020
Roseland Borough.....	Robert J. Johnson, Jr., Roseland 07068..... (201) 226-8080	Maureen Burns, Roseland, 07068 (201) 226-8080
So. Orange Village Twp.....	Edward T. Coil, So. Orange, 07079..... (201) 762-6000	Patricia K. Flynn, So. Orange, 07079 (201) 762-6000
Verona Township.....	Jean R. Caradonna, Verona, 07044..... (201) 857-4837	Dorothy M. Trimmer, Verona, 07044 (201) 857-4801
West Caldwell Township.....	George F. Librizzi, W. Caldwell, 07006..... (201) 226-2303 Henry A. Wefterling, Jr., W. Caldwell	Gale A. Stuart, W. Caldwell, 07006 (201) 226-2304
West Orange Township.....	Frank Presto, W. Orange, 07052..... (201) 325-4060	Joseph G. Antonucci, W. Orange, 07052 (201) 325-4075

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Borough.....	Christine Wahl, Clayton, 08312..... (609) 881-4770 Robert Checchia, Clayton	Barbara Heller, Clayton, 08312 (609) 881-1878
Deptford Township.....	VACANCY, Deptford, 08096..... (609) 845-5300 Margaret Ann Harper, Deptford	Joyce Michaels, Deptford, 08096 (609) 845-3184
East Greenwich Township.....	Nicholas J. Monahan, Jr., Clarksboro, 08020..... (609) 423-4637	Lois Pinzka, Clarksboro, 08020 (609) 423-0606
Elk Township.....	Bruce Coyle, Williamstown, 08094..... (609) 881-6525 Paula Etschman, Williamstown	Patricia C. Shute, Monroeville, 08343 (609) 881-6223
Franklin Township.....	George Tice, Sr., Woodbury Heights, 08097..... (609) 694-1234 Joseph Harasta, Franklinville	Doris Bryan, Franklinville, 08322 (609) 694-1234
Glassboro Borough.....	Michael J. Sheridan, Glassboro, 08028..... (609) 881-0292 Francis M. Flynn, Jr., Glassboro	Jean Bates, Glassboro, 08028 (609) 881-9230
Greenwich Township.....	Frank P. Leone, Gibbstown, 08027..... (609) 423-1793 Horace J. Spoto, Gibbstown	Mildred Flagg, Gibbstown, 08027 (609) 423-1004
Harrison Township.....	Horace J. Spoto, Gibbstown, 08027..... (609) 478-4111 Thomas C. Davis, Delran	Lorraine Roberts, Mullica Hill, 08062 (609) 478-4111
Logan Township.....	Horace J. Spoto, Gibbstown, 08027..... (609) 467-3424	Jean Austin, Bridgeport, 08014 (609) 467-3606
Mantua Township.....	Donald C. Rannels, Sewell, 08080..... (609) 488-1500	Bonnie Coleman, Mantua, 08051 (609) 468-5892

Monroe Township.....	Bruce E. Coyle, Williamstown, 08094 (609) 728-9817 Paula J. Etschman, Williamstown	Alma Alexander, Williamstown, 08094 (609) 728-9814
National Park Borough.....	James H. Jones, West Deptford, 08066 (609) 845-3891	Catherine Scarlett, National Park, 08063 (609) 845-3891
Newfield Borough.....	Michael Jones, Newfield, 08344 (609) 697-1100 Stephen Nothnick, Vineland	Ruth Moynihan, Newfield, 08344 (609) 697-1100
Paulsboro Borough.....	Franklin T. Price, Paulsboro, 08066 (609) 423-1500 or 423-1658 James B. Milliken, Paulsboro	Ester Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Borough.....	Ronald J. Fijaikowski, Pitman, 08071 (609) 589-3522 E. Chris Kloss, Pitman	Lois C. Thompson, Pitman, 08071 (609) 589-3522
So. Harrison Township.....	W. Kirk Horner, Harrisonville, 08039 (609) 478-4216	William C. Pettit, Harrisonville, 08039 (609) 789-2531
Swedesboro Borough.....	William T. Schoener, Swedesboro, 08085 (609) 467-0202 or 423-4837	Lura M. Conner, Swedesboro, 08085 (609) 467-0202
Washington Township.....	Leo L. Midure, Turnersville, 08012 (609) 589-0520 Ext. 24 Linda B. Kalusa, Turnersville	Robert B. Williams, Turnersville, 08012 (609) 589-0538
Wenonah Borough.....	Alicia Melson, Thorofare, 08086 (609) 468-5228	Betty Ann Scully, Wenonah, 08090 (609) 468-5228
West Deptford Township.....	Alicia Melson, Thorofare, 08086 (609) 853-4575 Joyce Nuneviller, Thorofare	George Damminger, Thorofare, 08086 (609) 853-4589
Westville Borough.....	George Tice, Sr., Westville, 08093 (609) 458-0030	Joanna M. Murtaugh, Westville, 08093 (609) 458-0030
Woodbury City.....	Horace Spoto, Woodbury, 08096 (609) 845-1300	Charles Owens, Jr., Woodbury 08096 (609) 845-1300
Woodbury Heights Boro.....	George Tice, Sr., Woodbury Heights 08097 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Heights Joseph Harasta, Franklinville	Sandra Kraus, Woodbury Heights, 08097 (609) 848-2832
Woolwich Township.....	William T. Schoener, Swedesboro, 08085 (609) 467-3653	Mary C. Folker, Swedesboro, 08085 (609) 467-1151

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City.....	Myron H. Solonyinka, Bayonne, 07002 (201) 858-6050	Nell P. Barmann, Bayonne, 07002 (201) 858-6055
East Newark Borough.....	Henry Michallszyn, E. Newark, 07029 (201) 481-2902	Stanley L. Rimgall, E. Newark, 07029 (201) 481-2902
Guttenberg Town.....	James C. Terhune, Secaucus, 07094 (201) 868-2516 or 330-2030	Dorothy Colby, Guttenberg, 07093 (201) 868-3304
Harrison Town.....	Albert Cifelli, Harrison, 07029 (201) 268-2448	Amy Jennette, Harrison, 07029 (201) 268-2424
Hoboken City.....	Hugh A. McGuire, Jr., Hoboken, 07030 (201) 420-2024	Louis Picardo, Hoboken, 07030 (201) 420-2081
Jersey City.....	Peter Casamasino, Jersey City, 07302 (201) 547-5131 Marvin J. Joss, Belmar, 07719	Robert Heidt, Jersey City, 07302 (201) 547-5125
Kearney Town.....	Gerard N. Pontrelli, Kearny, 07032 (201) 991-2700	Charles Connolly, Kearny, 07032 (201) 991-2700
North Bergen Township.....	Paul Sadlon, North Bergen, 07047 (201) 392-2017	Edward Meehan, North Bergen, 07047 (201) 392-2017
Secaucus Town.....	James C. Terhune, Secaucus, 07094 (201) 330-2030	Allan R. Bartolozzi, Secaucus, 07094 (201) 330-2021
Union City.....	Hugh A. McGuire, Jr., Union City, 07087 (201) 348-5725 Joseph P. Stancati, Union City, 07087	Mary F. Clerici, Union City, 07087 (201) 348-5714
Weehawken Township.....	Paul Sadlon, Weehawken, 07087 (201) 319-6014	Frances Dolan, Weehawken, 07087 (201) 319-6014
West New York Town.....	Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York	Helen Cameron, West New York, 07093 (201) 861-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Township.....	Curtis H. Schick, Little York, 08834..... (201) 996-2624	Margaret Augustine, Milford, 08848 (201) 996-2624
Bethlehem Township.....	Eloise Hagaman, Asbury, 08802..... (201) 735-4107	Jane Heater, Asbury, 08802 (201) 735-4107
Bloomsbury Borough.....	Alma Papics, Flemington, 08822..... (201) 782-4459	Judy Holmberg, Phillipsburg, 08865 (201) 479-4200
Califon Borough.....	Vincent J. Maguire, Annandale, 08801..... (201) 832-7850	Joseph L. Inguaggiato, Califon, 07830 (201) 832-7850
Clinton Town.....	Marcia S. Zujkowski, Belle Mead, 08502..... (201) 735-8616	Nancy E. Smith, Clinton, 08809 (201) 735-8616
Clinton Township.....	Vincent J. Maguire, Annandale, 08801..... (201) 735-5328	Lillian M. Hodge, Annandale, 08801 (201) 735-5328
Delaware Township.....	Alma Papics, Sergeantsville, 08557..... (609) 397-3240	VACANCY, Sergeantsville, 08557 (609) 397-3240
East Amwell Township.....	Herbert B. Tietjen, Ringoes, 08551..... (201) 782-8520	Beatrice Pleskach, Ringoes, 08551 (201) 782-5209
Flemington Borough.....	William Brewer, Flemington, 08822..... (201) 782-8840	Pat Horne, Flemington, 08822 (201) 782-8840
Franklin Township.....	Robert W. Schmid, Pittstown, 08867..... (201) 735-5215	Arthur Johnson, Pittstown, 08867 (201) 735-5215
Frenchtown Borough.....	Charles G. Thorne, Annandale, 08801..... (201) 996-4524	Virginia Atheras, Frenchtown, 08825 (201) 996-4524
Glen Gardner Borough.....	Robert M. Vance, Somerville, 08876..... (201) 526-1226	Nancy Smith, Glen Gardner, 08826 (201) 537-4748
Hampton Borough.....	Robert M. Vance, Somerville, 08876..... (201) 526-1226	Barbara Poole, Hampton, 08827 (201) 249-9820
High Bridge Borough.....	Herbert B. Tietjen, High Bridge, 08829..... (201) 638-6455	Deborah Giordano, High Bridge, 08829 (201) 638-6170
Holland Township.....	Paul Frank Dzavik, Milford, 08848..... (201) 995-4830	Thomas Cegielski, Milford, 08848 (201) 995-2047
Kingwood Township.....	Lawrence Melamed, Frenchtown, 08825..... (201) 996-4276 or (215) 493-6818 (home)	Margaret Augustine, Frenchtown, 08825 (201) 996-3886
Lambertville City.....	Lorah Houser Jankord, Lambertville, 08530..... (609) 397-0110	Barbara Strouse, Lambertville, 08530 (609) 397-0110
Lebanon Borough.....	Curtis Schick, Little York, 08834..... (201) 236-2425	Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2342
Lebanon Township.....	Carole Hoffman, Glen Gardner, 08828..... (201) 537-2180	Rachel Steward, Glen Gardner, 08826 (201) 638-8525
Milford Borough.....	Charles G. Thorne, Milford, 08848..... (201) 735-8635	Judy Holmberg, Milford, 08848 (201) 995-2780
Raritan Township.....	William A. Brewer, Flemington, 08822..... (201) 806-8100	John W. Tine, Jr., Flemington, 08822 (201) 806-8100
Readington Township.....	Edward Kerwin, Whitehouse Station, 08889..... (201) 534-9715	Pat Horne, Whitehouse Station, 08889 (201) 534-9781
Stockton Borough.....	Alma M. Papics, Stockton, 08559..... (609) 397-0700	Carol Hettman, Stockton, 08559 (609) 397-8946
Tewksbury Township.....	Mark S. Whitt, Lebanon, 08833..... (201) 832-9424	Kay Winzenreid, Lebanon, 08833 (201) 832-5511
Union Township.....	Paul Dzavik, Hampton, 08827..... (201) 735-9555	Klara Tarsi, Hampton, 08827 (201) 735-8027
West Amwell Township.....	Lorah Houser Jankord, Lambertville, 08530..... (609) 397-2054 or 466-2225 (home) David Gill, Lambertville	Catherine Parks, Lambertville, 08530 (609) 397-2058

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Township.....	John P. Delgado, E. Windsor, 08520..... (609) 443-4000	Dolores A. Clark, E. Windsor, 08520 (609) 443-4000
Ewing Township.....	John Elder, Trenton, 08618..... (609) 883-2900	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Township.....	H. Randolph Brokaw, Trenton, 08850..... (609) 890-3654	Samuel Cannizzaro, Trenton, 08650 (609) 890-3690

Hightstown Borough.....	Robert E. Ohle, Hightstown, 08520.....	Jean H. Esch, Hightstown, 08520.....
	(609) 448-1080	(609) 448-1080
Hopewell Borough.....	Christopher Fuges, Hopewell, 08525.....	Marian Allen, Hopewell, 08525.....
	(609) 466-0965	(609) 466-0965
Hopewell Township.....	Donald Kosul, Titusville, 08560.....	Arthur Johnson, Titusville, 08560.....
	(609) 737-0607	(609) 737-0630
Lawrence Township.....	William H. Hough, Lawrenceville, 08648.....	Alice Ross, Lawrenceville 08648.....
	(609) 896-9400, Ext. 213	(609) 896-9400, Ext. 219
Pennington Borough.....	William C. Rockel, Pennington, 08534.....	Irene Billings, Pennington, 08534.....
	(609) 737-0276	(609) 737-0276
Princeton Borough.....	Carol Ann Caskey, Princeton, 08540.....	Decimus W. Marsh, Princeton, 08542.....
	(609) 497-7607	(609) 497-7625
Princeton Township.....	Carol Ann Caskey, Princeton 08540.....	John S. Clawson, Jr., Princeton, 08540.....
	(609) 924-1084	(609) 924-1058
Trenton City.....	Joseph T. Kucinski, Trenton, 08608.....	Edward Kirkendoll, Trenton, 08608.....
	(609) 989-3091	(609) 989-3071
Washington Township.....	E. Lee Jones, Robbinsville, 08691.....	Judith Scheideleer, Robbinsville, 08691.....
	(609) 259-7082	(609) 259-9498
West Windsor Township.....	Steven H. Benner, Princeton Jct., 08550.....	Kay T. Reed, Princeton Jct., 08550.....
	(609) 799-2400	(609) 799-2400

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Borough.....	William H. Marbach, Carteret, 07008.....	Patrick DeBlassio, Carteret, 07008.....
	(201) 541-7822	(201) 541-7814
Cranbury Township.....	Linda E. Peters, Cranbury, 08512.....	Kathryn M. Hansen, Cranbury, 08512.....
	(609) 395-0544	(609) 395-0544
Dunellen Borough.....	Thomas Boyle, So. Plainfield, 07080.....	K.A. Gangemi, Dunellen, 08812.....
	(201) 968-3033	(201) 968-3033
East Brunswick Township.....	Walter G. Kosul, E. Brunswick, 08816.....	Irene Wolff, E. Brunswick, 08816.....
	(201) 390-6845	(201) 390-6835
Edison Township.....	Paul Rafflani, Edison, 08817.....	Gary M. Farinich, Edison, 08817.....
	(201) 287-0900	(201) 287-0900
Helmetta Borough.....	Edward Heindel, Jamesburg, 08831.....	Margaret J. Wilson, Helmetta, 08828.....
	(201) 521-0386	(201) 521-0386
Highland Park Borough.....	Sandra A. Blake, Highland Park, 08840.....	Colleen Barcheski, Highland Park, 08904 (201) 572-3400
Jamesburg Borough.....	Carmen C. Pirre, Jamesburg, 08831.....	Frank J. Jawidzik, Jamesburg, 08831.....
	(201) 521-2222	(201) 521-2222
Metuchen Borough.....	Sandra A. Blake, Metuchen, 08840.....	Eleanor Brennan, Metuchen, 08840.....
	(201) 632-8516	(201) 632-8512
Middlesex Borough.....	Francis T. Zupko, Middlesex, 08846.....	Shirlee Androus, Middlesex, 08846.....
	(201) 356-7400	(201) 356-7400
Milltown Borough.....	Eldo Magnani, Jr., Milltown, 08872.....	Diane Wagner, Milltown, 08850.....
	(201) 828-2100	(201) 828-2100
Monroe Township.....	VACANT (Retired) 7/31, Jamesburg, 08831.....	Josephine Rosnick, Jamesburg, 08831.....
	(201) 521-4400	(201) 521-4400
New Brunswick City.....	Kathleen Hayes, New Brunswick, 08901.....	Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5040
	(201) 745-5012	
North Brunswick Township.....	Susan Supak, N. Brunswick, 08902.....	Pamela Rosky, N. Brunswick, 08902.....
	(201) 418-2250	(201) 418-2247
Old Bridge Township.....	Courtney Powell, Old Bridge, 08857.....	Claire Viafora, Old Bridge, 08857.....
	(201) 721-5500	(201) 721-5500
Perth Amboy City.....	James G. Goumas, Perth Amboy, 08861.....	C. Marion LaPira, Perth Amboy, 08861.....
	(201) 826-0290	(201) 826-0290
Piscataway Township.....	Joan Dambach, Piscataway, 08854.....	Edward Wenzle, Piscataway, 08854.....
	(201) 562-2300	(201) 562-2300
	Thomas F. Boyle, So. Plainfield John Redmond, Piscataway	
Plainsboro Township.....	Jean A. Jacobsohn, Plainsboro, 08536.....	Philip W. Rodefied, Plainsboro, 08536.....
	(609) 799-0909	(609) 799-0909
Sayreville Borough.....	Joseph J. Kupsch, Jr., Sayreville, 08872.....	Patrycia M. Mazzocchi, Sayreville, 08872 (201) 390-7040
	(201) 390-7080	
South Amboy City.....	Brian J. Enright, South Amboy, 08879.....	Jo Anne Brennan, So. Amboy, 08879.....
	(201) 727-4600	(201) 727-4600
	Joseph Noble, South Amboy	

So. Brunswick Township.....	Ell Serlenga, Monmouth Jct., 08852 (201) 329-4000 Linda E. Peters, Monmouth Jct.	Joseph E. Rauch, Monmouth Jct., 08852 (201) 329-4000
South Plainfield Borough.....	Gary F. Toth, So. Plainfield, 07080 (201) 754-9000	Charles C. Haus, So. Plainfield, 07080 (201) 754-9000
South River Borough.....	Carl J. Alongi, Jr., So. River, 08882 (201) 257-1209	Regina Baca, So. River, 08882 (201) 238-3930
Spotswood Borough.....	Susan Supak, Spotswood, 08884 (201) 251-3378	Jean Gretch, Spotswood, 08884 (201) 251-3378
Woodbridge Township.....	John Redmond, Woodbridge, 07095 (201) 634-4500	Harold F. Mullin, Woodbridge, 07095 (201) 634-4500

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Township.....	Frank Nelson, Aberdeen, 07747 (201) 583-4200	Pauline K. Behr, Aberdeen, 07747 (201) 583-4200
Alienhurst Borough.....	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-2757	Edward Mazzacco, Alienhurst, 07711 (201) 531-2757
Allentown Borough.....	E. Lee Jones, Allentown, 08501 (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City.....	Mary Lou Hartman, Asbury Park, 07712 (201) 775-2100	Heleen Pride, Asbury Park, 07712 (201) 775-2100
Atlantic Highlands Boro.....	Edward M. Morse, Atlantic Highlands, 07716 (201) 291-1444	Joan A. Smith, Atlantic Highlands, 07716 (201) 291-3297
Avon-by-the-Sea Boro.....	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 774-0871	Eleanor B. Cottrell, Avon-by-the-Sea, 07717 (201) 774-0871
Belmar Borough.....	William A. Burkhardt, Belmar, 07719 (201) 681-1176	Charles F. Ormsbee, Jr., Belmar, 07719 (201) 681-1176
Bradley Beach Borough.....	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 776-2978	Betty Jo Arbeitman, Bradley Beach, 07720 (201) 776-2985
Brielle Borough.....	William A. Burkhardt, Brielle, 08730 (201) 528-6600	Karen S. Brisben, Brielle, 08730 (201) 528-6600
Colts Neck Township.....	Bernard J. Marx, Colts Neck, 07722 (201) 462-5470	Caroline McCoy, Colts Neck, 07722 (201) 462-5470
Deal Borough.....	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-1454 Arthur S. Bahiav, Deal	Valentina Nikitch, Deal, 07723 (201) 531-1454
Eatontown Borough.....	John A. Turtora, Eatontown, 07724 (201) 389-7609	Patricia De Ponti, Eatontown, 07724 (201) 389-7603
Englishtown Borough.....	Cathy A. Buchalski, Englishtown, 07726 (201) 446-9235	David H. Baird, Englishtown, 07726 (201) 446-9235
Fair Haven Borough.....	Bernard J. Marx, Fair Haven, 07704 (201) 741-0891	Dale Connor, Fair Haven, 07704 (201) 741-0891
Farmingdale Borough.....	Gladys P. Ascough, Farmingdale, 07727 (201) 938-4077	Charles F. Ormsbee, Jr., Farmingdale, 07727 (201) 938-4077
Freehold Borough.....	Sharon R. Hartman, Freehold, 07728 (201) 462-1410	Edward M. Lewis, Freehold, 07728 (201) 462-1410
Freehold Township.....	Heleen J. Ward, Freehold, 07728 (201) 462-7900	Robert N. Ferrell, Freehold, 07728 (201) 462-7900
Hazlet Township.....	Robert J. Smith, Hazlet, 07730 (201) 264-1700	Emily Beam, Hazlet, 07730 (201) 264-1700
Highlands Borough.....	Albert Emery, Highlands, 07732 (201) 872-1519	Herbert W. Hartsgrove, Highlands, 07732 (201) 872-1516
Holmdel Township.....	Vincent M. Pomarico, Holmdel, 07733 (201) 946-8197	Shirley S. Cox, Holmdel, 07733 (201) 946-4455
Howell Township.....	Gladys P. Ascough, Howell, 07731 (201) 938-4500	Hedda Barkalow, Howell, 07731 (201) 938-4500
Interlaken Borough.....	Ernest Hoffman, Interlaken, 07712 (201) 531-3688	Leon B. Bruno, Jr., Interlaken, 07712 (201) 531-3688
Keansburg Borough.....	Mary Lou Hartman, Keansburg, 07734 (201) 787-0215, Ext. 35	Carole Carey, Keansburg, 07734 (201) 787-0215, Ext. 26
Keyport Borough.....	Heleen J. Ward, Keyport, 07735 (201) 739-3303	Pauline Redmond, Keyport, 07735 (201) 739-3902
Little Silver Borough.....	Bernard J. Marx, Little Silver, 07739 (201) 842-2400	Catherine C. Wright, Little Silver, 07739 (201) 842-2400

Loch Arbour Village.....	Benjamin P. Lisner, Deal, 07723.....	Helen Pines, Loch Arbour, 07711
	(201) 531-4740	(201) 531-4740
Long Branch City.....	Dennis Raftery, Long Branch, 07740.....	Edward Mazzocco, Long Branch, 07740
	(201) 222-7000	(201) 222-7000, Ext. 26
Manalapan Township.....	Thomas Mancuso, Manalapan, 07726.....	Ethel Chalmers, Manalapan, 07726
	(201) 446-3200	(201) 446-3200
Manasquan Borough.....	Sharon R. Hartman, Manasquan, 08736.....	Joanne Madden, Manasquan,
	(201) 223-2292	08736 (201) 223-2292
Marlboro Township.....	Olga S. Olesko, Marlboro, 07748.....	Shirley Giaquento, Marlboro, 07748
	(201) 536-0200	(201) 536-0200
Matawan Borough.....	Cathy A. Buchalski, Matawan, 07747.....	Mary M. Geran, Matawan, 07747
	(201) 290-2006	(201) 290-2005
Middletown Township.....	Barbara Clark, Middletown, 07748.....	Mary Ann Jones, Middletown, 07748
	(201) 615-2000	(201) 615-2000
Millstone Township.....	Lawrence Marzocca, Clarksburg, 08510.....	David H. Baird, Perrineville, 08535
	(609) 462-4770	(201) 462-4770
Monmouth Beach Boro.....	Roy H. Olsen, Monmouth Beach, 07750.....	Shirley A. Barry, Monmouth Beach,
	(201) 229-2204	07750 (201) 229-2204
Neptune Township.....	William Nikitich, Neptune, 07753.....	Micheel Bascom, Neptune, 07753
	(201) 988-5200	(201) 988-5200
Neptune City.....	Ernest Hoffman, Neptune, 07753.....	Joel Popkin, Jr., Neptune, 07753
	(201) 776-7224	(201) 776-7224
Ocean Township.....	Alba Dello, Oakhurst, 07755.....	Martin L. Bailey, Oakhurst, 07755
	(201) 531-5000	(201) 531-5000
Oceanport Borough.....	Ernest G. Hoffman, Oceanport, 07757.....	Peggy L. Warren, Oceanport, 07757
	(201) 222-8221	(201) 222-8221
	Frank A. Anfuso, Oceanport	
	George F. Barrett, Oceanport	
Red Bank Borough.....	A. Fred Maffeo, Red Bank, 07701.....	Bruce Loversidge, Red Bank, 07701
	(201) 530-2767	(201) 530-2742
Roosevelt Borough.....	Michael L. Tickin, Roosevelt, 08555.....	Dolores Clark, Roosevelt, 08555
	(609) 448-0539	(609) 448-0539
Rumson Borough.....	Robert J. Smith, Rumson, 07760.....	Marie Pomphrey, Rumson, 07760
	(201) 842-3302	(201) 842-1170
Sea Bright Borough.....	Roy H. Olsen, Monmouth Beach, 07750.....	Mary Larson, Sea Bright, 07760
	(201) 842-0099	(201) 842-0099
See Girt Borough.....	William A. Burkhardt, Sea Girt, 08750.....	Helen B. Brash, Sea Girt, 08750
	(201) 449-9433	(201) 449-9433
Shrewsbury Borough.....	Bernard J. Marx, Little Silver, 07702.....	Jane A. Longo, Shrewsbury, 07702
	(201) 741-3322	(201) 741-3322
Shrewsbury Township.....	Bernard J. Marx, Eatontown, 07724.....	Catherine Wright, Eatontown, 07724
	(201) 542-0675	(201) 542-0675
South Belmar Borough.....	Charles Bramhall, Avon-by-the-Sea, 07717.....	Charlotte Nappa, So. Belmar, 07719
	(201) 681-3232	(201) 681-3232
Spring Lake Borough.....	William A. Burkhardt, Spring Lake, 07762.....	Susan Schreck, Spring Lake,
	(201) 449-3888	07762 (201) 449-3888
Spring Lake Heights Boro	Barbara Clark, Spring Lake Heights, 07762.....	Jeanne West, Spring Lake Heights,
	(201) 449-3500	07762 (201) 449-3500
Tinton Falls Borough.....	Frank C. Nelson, Tinton Falls, 07724.....	Lois Emmons, Tinton Falls, 07724
	(201) 542-2324	(201) 542-0797
Union Beach Borough.....	Robert Smith, Union Beach, 07735.....	Eileen Schlemm, Union Beach, 07735
	(201) 264-2360	(201) 264-5662
Upper Freehold Twp.....	William Nikitich, Cream Ridge, 08514.....	Charles T. Faber, Jr., Cream Ridge,
	(609) 758-7738	08514 (609) 758-7738
Wall Township.....	Grace Milton, Wall, 07719.....	Betty McKeivry, Wall, 07719
	(201) 681-6300	(201) 681-6300
West Long Branch Boro.....	F. Donald Squillante, W. Long Branch, 07764.....	Frances Martinson, W. Long Branch,
	(201) 571-5984	07764 (201) 571-5984
	Frank A. Anfuso, W. Long Branch	

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town.....	VACANCY, Boonton, 07005.....	Robert Kapral, Boonton, 07005
	(201) 299-7725	(201) 299-7721
	Arthur J. Higgins, Boonton	

Boonton Township.....	Anthony Scuzzafava, Boonton, 07005.....	John W. Kline, Boonton, 07005.....
	(201) 402-4004	(201) 402-4003
Butler Borough.....	Dorothy S. McCarthy, Butler, 07405.....	Mary Farawell, Butler, 07405.....
	(201) 838-5158	(201) 838-7207
Chatham Borough.....	Kenneth A. Holmberg, Chatham, 07928.....	Madeline Polidor, Chatham, 07928.....
	(201) 635-1779	(201) 635-1778
Chatham Township.....	Ernest F. DelGuercio, Chatham, 07928.....	Mary Ellen Babyack, Chatham, 07928.....
	(201) 635-5774	(201) 635-3638
Chester Borough.....	Peyton W. Rochelle, Chester, 07930.....	Julia A. Robinson, Chester, 07930.....
	(201) 879-5361 or 879-5894	(201) 879-5361
Chester Township.....	Peyton W. Rochelle, Chester, 07930.....	E. Naomi Caruso, Chester, 07930.....
	(201) 879-5894	(201) 879-5274
Denville Township.....	John A. Dyksen, Denville, 07834.....	Elizabeth Herrmann, Denville, 07834.....
	(201) 625-8332	(201) 625-8310
	Rosalie D. Zaccone, Denville	
Dover Town.....	John R. Staley, Dover, 07801.....	Frances Luke, Dover, 07801.....
	(201) 366-2200, Ext. 30	(201) 366-2200, Ext. 32
East Hanover Township.....	Mary Q. Hill, E. Hanover, 07936.....	Carole Reardon, E. Hanover, 07936.....
	(201) 887-5056	(201) 887-5666
Florham Park Borough.....	John J. Murray, Florham Park, 07932.....	JoAnn Sender, Florham Park, 07932.....
	(201) 377-5800	(201) 377-1923
Hanover Township.....	Lorenzo Misticchelli, Somerville, 08876.....	Michael S. Zambito, Whippany, 07981.....
	(201) 428-2494	(201) 428-2480
Harding Township.....	Pasquale Aceto, New Vernon, 07976.....	Joyce M. Stausas, New Vernon, 07976.....
	(201) 267-8000	(201) 455-7106
Jefferson Township.....	Shawn Hopkins, Lake Hopatcong, 07849.....	Margaret B. Knuth, Lake Hopatcong, 07849.....
	(201) 697-1500	(201) 697-1500
Kinnelon Borough.....	Richard F. Lummer, Kinnelon, 07405.....	Irene D. Kwasnik, Kinnelon, 07405.....
	(201) 838-5402	(201) 838-5405
Lincoln Park Borough.....	Thomas W. Lenhardt, Lincoln Park, 07035.....	Myrtle J. Gilliland, Lincoln Park, 07035.....
	(201) 694-6100, Ext. 116	(201) 694-6100, Ext. 123
Madison Borough.....	Donald J. Sherman, Madison, 07940.....	Margaret A. Sarrow, Madison, 07940.....
	(201) 593-3067	(201) 593-3055
Mendham Borough.....	Ernest F. DelGuercio, Mendham, 07945.....	Mary T. Hulse, Mendham, 07945.....
	(201) 543-7152	(201) 543-7152
Mendham Township.....	Ernest F. DelGuercio, Brookside, 07926.....	Stephen P. Arthur, Brookside, 07926.....
	(201) 543-4625	(201) 543-4570
Mine Hill Township.....	Morris M. Perugini, Mine Hill, Dover, 07801.....	Marcella J. Gallo, Mine Hill, Dover, 07801.....
	(201) 366-9002	(201) 366-9002
Montville Township.....	Thomas W. Lenhardt, Montville, 07045.....	Marjorie Witty, Montville, 07045.....
	(201) 334-2470	(201) 334-2590
Morris Township.....	Sharon Coviello, Convent Station, 07961.....	Rose Ann Santillo, Convent Station, 07961.....
	(201) 326-7380	(201) 326-7420
Morris Plains Borough.....	Allen W. Adams, Morris Plains, 07950.....	Janell D. Bliss, Morris Plains, 07950.....
	(201) 538-2444	(201) 538-2444
Morristown Town.....	Elaine Daher, Morristown, 07960.....	Mary Alice Pierson, Morristown, 07960.....
	(201) 292-6668	(201) 292-6661
Mountain Lakes Borough.....	Ann Gentile, Mountain Lakes, 07046.....	Alice J. Henderson, Mountain Lakes, 07046.....
	(201) 334-3131	(201) 334-3131
Mt. Arlington Borough.....	Dorothy S. McCarthy, Mt. Arlington, 07856.....	Morris M. Perugini, Mt. Arlington, 07856.....
	(201) 398-4100	(201) 398-4100
	Morris M. Perugini, Mt. Arlington	
Mt. Olive Township.....	Estella Y. Truax, Budd Lake, 07828.....	Winifred Fourre, Budd Lake, 07828.....
	(201) 691-0900, Ext. 230 or 231	(201) 691-0900, Ext. 280
Netcong Borough.....	Anne Mackinnon, Netcong, 07857.....	Steven P. Arthur, Netcong, 07857.....
	(201) 347-0252	(201) 347-0252
Parsippany-Troy Hills Twp.....	Daniel S. Cassese, Parsippany, 07054.....	Francis S. Ogrodnik, Parsippany, 07054.....
	(201) 263-4271	(201) 263-4259
Passaic Township.....	Mark S. Whitt, Millington, 07946.....	Armando Rossi, Millington, 07946.....
	(201) 647-8000	(201) 847-8000
Pequannock Township.....	Charles Taylor, Pompton Plains, 07444.....	Regina M. Bauer, Pompton Plains, 07444.....
	(201) 835-5700	(201) 835-5700
Randolph Township.....	John R. Staley, Randolph, 07869.....	Lisa Combes, Randolph, 07869.....
	(201) 989-7075	(201) 989-7047

Riverdale Borough.....	Joseph A. DeStefano, Riverdale, 07457.....	Kathleen VanOrden, Riverdale, 07457
	(201) 835-4060	(201) 835-4060
Rockaway Borough.....	Dorothy S. McCarthy, Landing, 07850.....	Ann M. James, Rockaway, 07866
	(201) 627-2000	(201) 627-2000
Rockaway Township.....	Natalie A. Lipkin, Rockaway, 07866.....	Frances Antonich, Rockaway, 07866
	(201) 627-7200	(201) 627-7200
Roxbury Township.....	Lora B. Corica, Succasunna, 07876.....	Harold J. Davis, Succasunna, 07876
	(201) 927-2041	(201) 927-2023
Victory Gardens Borough.....	Rosalie D. Zacccone, Dover, 07801.....	Stephen P. Arthur, Dover, 07801
	(201) 361-8121	(201) 361-8121
Washington Township.....	Joan Mackey, Long Valley, 07853.....	Marjorie L. Bryant, Long Valley, 07853
	(201) 876-9132	(201) 876-3845
Wharton Borough.....	Dorothy S. McCarthy, Wharton, 07885.....	Steven P. Arthur, Wharton, 07885
	(201) 361-8444	(201) 361-8444

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Township.....	Debbie Spettel, Barnegat, 08005.....	Kathleen D'Agostino, Barnegat, 08005
	(809) 698-7832	(609) 698-7832
Barnegat Light Borough.....	William J. Procacci, Barnegat Light, 08006.....	Ronald Freltag, Barnegat Light, 08006
	(609) 494-2343 or 494-9196	(609) 494-2343 or 494-9196
Bay Head Borough.....	James L. Anderson, Bay Head, 08742.....	Patricia A. Wojcik, Bay Head, 08742
	(201) 892-8920	(201) 892-8920
Beach Haven Borough.....	William P. Hyatt, Beach Haven, 08008.....	Ann M. White, Beach Haven, 08008
	(609) 492-1111	(609) 492-1111
Beachwood Borough.....	Thomas P. Lenahan, Beachwood 08722.....	Elizabeth Allaire, Beachwood, 08722
	(201) 286-6000	(201) 286-6000
Berkeley Township.....	Ruth A. Hardle, Bayville, 08721.....	Geraldine Dorso, Bayville, 08721
	(201) 244-7400 Ext. 26	(201) 244-7400 Ext. 18
Brick Township.....	Frederick R. Millman, Brick, 08723.....	JoAnne R. Lambusta, Brick Town,
	(201) 477-3000 Ext. 240	08723 (201) 477-3000 Ext. 220
Dover Township.....	Lawrence J. Henbest, Toms River, 08753.....	Harriet Harrison, Toms River, 08753
	(201) 341-1000 Ext. 302	(201) 341-1000 Ext. 362
	Vicky Mickiewicz, Toms River	
Eagleswood Township.....	Joseph C. Horner, Waretown, 08758.....	Barbara A. Stover, West Creek, 08092
	(609) 296-3054	(609) 296-3054
Harvey Cedars Borough.....	Mary A. Nash, Harvey Cedars, 08008.....	George Laczeko, Harvey Cedars, 08008
	(609) 494-2843	(609) 494-2843
Island Heights Borough.....	Vicky Mickiewicz, Island Hgts., 08732.....	VACANCY, Island Heights, 08732
	(201) 270-6415	(201) 270-6414
Jackson Township.....	Mary V. Clancy, Jackson, 08527.....	James J. McKenna, Jackson, 08527
	(201) 928-1214	(201) 928-1200
Lacey Township.....	Ethel M. Exel, Forked River, 08731.....	Joseph Regatts, Forked River, 08731
	(809) 693-5408	(609) 693-5282
	Theresa Poznanski, Forked River	
Lakehurst Borough.....	John E. Currie, Lakehurst, 08733.....	Marle Bell, Lakehurst, 08733
	(201) 657-4141	(201) 657-4181
Lakewood Township.....	John A. Turtora, Lakewood, 08701.....	Patricia Tomassini, Lakewood, 08701
	(201) 364-2500 Ext. 245	(201) 364-2500 Ext. 227
	Thomas P. Lenahan, Lakewood	
Lavallette Borough.....	Dennis A. Raftery, Lavallette, 08735.....	Michele Burk, Lavallette, 08735
	(201) 793-7474	(201) 793-7474
Little Egg Harbor Twp.....	Joseph J. Sorrentino, Jr., Tuckerton, 08087.....	Carolyn J. Rider, Tuckerton, 08087
	(609) 298-7246	(609) 296-7243
Long Beach Township.....	William P. Hyatt, Brant Beach, 08008.....	Mary Ann Mayo, Brant Beach 08008
	(609) 494-2153 Ext. 26	(609) 494-2153 Ext. 15
Manchester Township.....	Joyce A. Jones, Lakehurst, 08733.....	Linda Alexander, Lakehurst, 08733
	(201) 657-8121 Ext. 270	(201) 657-8121 Ext. 276
	John E. Currie, Lakehurst	
	Sharon J. Anderson, Lakehurst	
Mantoloking Borough.....	William A. Burkhardt, Mantoloking, 08738.....	William R. Wesson, Mantoloking, 08738
	(201) 899-6600	(201) 899-6600
Ocean Township.....	Joseph Horner, Waretown, 08758.....	Josephine Gerdes, Waretown, 08758
	(609) 893-3280	(609) 693-3179

Ocean Gate Borough.....	Robert K. Mancke, Ocean Gate, 08740.....	Laura B. Hawkins, Ocean Gate, 08740
	(201) 269-3166	(201) 269-3166
Pine Beach Borough.....	Kathleen A. Ferrante, Pine Beach, 08741.....	Christine R. Dehnz, Pine Beach, 08741
	(201) 349-6425	(201) 349-6425
Plumstead Township.....	John M. Schwager, New Egypt, 08533.....	Mildred South, New Egypt, 08533
	(609) 758-2241	(609) 758-2266
Point Pleasant Borough.....	James L. Anderson, Pt. Pleasant, 08742.....	Bernadine E. Regan, Pt. Pleasant,
	(201) 892-3434	08742 (201) 892-3434
Point Pleasant Beach Borough.....	James L. Anderson, Pt. Pleasant Beach, 08742.....	Cynthia Anderson, Pt. Pleasant Beach,
	(201) 892-5060	08742 (201) 892-1118
Seaside Heights Borough.....	Walter Sturko, Seaside Hgts., 08751.....	Kathleen Magaraci, Seaside Hgts.,
	(201) 793-9100	08751 (201) 793-9100
Seaside Park Borough.....	Walter Sturko, Seaside Park, 08752.....	Joan McClister, Seaside Park, 08752
	(201) 793-6787 Ext. 32	(201) 793-6787 Ext. 30
Ship Bottom Borough.....	William J. Procacci, Ship Bottom, 08008.....	Ronald C. Freitag, Ship Bottom, 08008
	(609) 494-2171	(609) 494-1613
South Toms River Boro.....	Dennis A. Rafferty, So. Toms River, 08757.....	Kathleen Adams, So. Toms River
	(201) 349-0403	08757 (201) 349-0339
Stafford Township.....	Arlene Oliver, Manahawkin, 08050.....	Margaret Bevilacqua, Manahawkin,
	(609) 597-1061 Ext. 20	08050 (609) 597-1061 Ext. 18
	Beth A. Spratt, Manahawkin	
Surf City Borough.....	Richard M. Warren, Surf City, 08008.....	Ronald C. Freitag, Surf City, 08008
	(609) 494-6448	(609) 494-2400
Tuckerton Borough.....	Frederick R. Millman, Tuckerton, 08087.....	Mary King, Tuckerton, 08087
	(609) 296-4916	(609) 296-4900

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bloomingtondale Borough.....	Brian D. Townsend, Bloomingtondale, 07403.....	Ann Marie Mancuso, Bloomingtondale,
	(201) 838-7426	07403 (201) 838-0330
Clifton City.....	Jon N. Whiting, Clifton 07011-0350.....	Vincent Foti, Jr., Clifton, 07011-0350
	(201) 470-5838	(201) 470-5830
Haledon Borough.....	Clyde R. Sherrow, Jr., Haledon, 07508.....	Renate I. Lampe, Haledon, 07508
	(201) 595-0268	(201) 942-6538
Hawthorne Borough.....	Arthur B. Carlson, Hawthorne, 07506.....	Beverly Allen, Hawthorne, 07506
	(201) 427-1169	(201) 427-1242
Little Falls Township.....	Raymond Damiano, Little Falls, 07424.....	Pamela Jerger, Little Falls, 07424
	(201) 256-0272	(201) 256-0994
North Haledon Borough.....	Michael S. Barker, N. Haledon, 07508.....	Theresa Bosland, N. Haledon, 07508
	(201) 427-7520	(201) 427-5810
Passaic City.....	G. Fred Burlazzi, Passaic, 07055.....	William Giacomia, Jr., Passaic, 07055
	(201) 365-5542	(201) 365-5530
	Nathan Peraino, Passaic	
Paterson City.....	George J. Sokalski, Paterson, 07505.....	Kathleen Gibson, Paterson, 07505
	(201) 881-3486	(201) 881-3450
	Charles Parmell, Paterson	
	James B. Krieger, Paterson	
Pompton Lakes Borough.....	Frank Giovatto, Pompton Lakes 07442.....	John D. Sterling, Pompton Lakes,
	(201) 616-5904	07442 (201) 616-5903
	John Steinhauser, Pompton Lakes	
Prospect Park Borough.....	Frank Giovatto, Prospect Park, 07508.....	Marion DeVries, Prospect Park, 07508
	(201) 790-7902	(201) 790-7902
Ringwood Borough.....	Susan Yancey-Disbrow, Ringwood, 07456.....	Charles E. De Deyn, Ringwood, 07456
	(201) 962-7020	(201) 962-7078
Totowa Borough.....	Curt T. Maskies, Totowa, 07512.....	Angela Mecca, Totowa, 07512
	(201) 956-1007	(201) 956-1000
Wanaque Borough.....	Ronald F. Dooney, Wanaque, 07465.....	Jane Tresize, Wanaque, 07465
	(201) 839-3110	(201) 839-3000
Wayne Township.....	Dorothy S. Kreitz, Wayne, 07470.....	Vincent R. Rinaldo, Wayne, 07470
	(201) 694-1800	(201) 694-1800
	Michael S. Barker, Wayne	
West Milford Township.....	Brian D. Townsend, W. Milford, 07480.....	Cindy Mooney, W. Milford, 07480
	(201) 728-2789	(201) 728-2781
West Paterson Borough.....	Andrew L. Allu, W. Paterson, 07424.....	Andrew G. Carioti, W. Paterson, 07424
	(201) 345-8102	(201) 345-8101

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alloway Township.....	George M. Taylor, Jr., Alloway, 08001..... (609) 935-4080	John Zarlin, Alloway, 08001 (609) 935-4080
Carneys Point Township.....	T. Ralph Smith, Carneys Point, 08069..... (609) 299-9008 or 299-1760	Phyllis Press, Carneys Point, 08069 (609) 299-1052
Elmer Borough.....	James B. Milliken, Paulsboro, 08066..... (609) 358-4010 or 423-0612	Burroughs Timberman, Elmer, 08318 (609) 358-8636 or 358-4010
Elsinboro Township.....	Randall L. Shidner, Salem, 08079..... (609) 935-3539	Delores Martis, Salem, 08079 (609) 935-7346
Lower Alloways Creek Twp.....	Joseph M. Harasta, Salem, 08079..... (609) 935-3721	Maryann Chapman, Hancocks Bridge, 08038 (609) 935-0355
Mannington Township.....	Donna Harris, Salem, 08079..... (609) 935-6999	Donald A. Stiles, Salem, 08079 (609) 935-0421
Oldmans Township.....	Henry Newman, Jr., Pedricktown, 08067..... (609) 299-1889	Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-2794
Penns Grove Borough.....	Leon A. Mattioli, Penns Grove, 08069..... (609) 299-3220	Bonnie Coleman, Penns Grove, 08069 (609) 299-4640
Pennsville Township.....	James T. Shidner, Pennsville, 08070..... (609) 678-6262	Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041
Pilesgrove Township.....	Randall L. Shidner, Woodstown, 08098..... (609) 769-1275	Elmer C. Brown, Woodstown, 08098 (609) 769-3222
Pittsgrove Township.....	George M. Taylor, Jr., Elmer, 08318..... (609) 358-3722	Leah Hopkins, Elmer, 08318 (609) 358-3723
Quinton Township.....	Joseph M. Harasta, Salem, 08079..... (609) 935-4430	Alice I. Howell, Quinton, 08072 (609) 935-2325
Salem City.....	Henry N. Nelson, Salem, 08079..... (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-0372
Upper Pittsgrove Twp.....	George M. Taylor, Jr., Elmer, 08318..... (609) 358-8500	Margaret Delnarowicz, Elmer, 08318 (609) 358-8500
Woodstown Borough.....	J. Bruce Gahrs, Swedesboro, 08085..... (609) 769-2200	Elaine H. Urion, Woodstown, 08098 (609) 769-2200

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminster Township.....	Edward L. Kerwin, Jr., Bedminster, 07921..... (201) 234-0366	Mona H. Barba, Bedminster, 07921 (201) 234-1336
Bernards Township.....	Marcia S. Zujkowski, Basking Ridge, 07920..... (201) 204-3082	Anna Kerr, Basking Ridge, 07920 (201) 204-3080
Bernardsville Borough.....	Charles J. Femminella, Jr., Bernardsville,..... 07924 (201) 766-3850 Paul Parsons, Bernardsville, 07924	Antonietta Marino, Bernardsville, 07924 (201) 766-3000 Ext. 19
Bound Brook Borough.....	George L. Sopko, Bound Brook, 08805..... (201) 356-0833	Randy W. Bahr, Bound Brook, 08805 (201) 356-0802
Branchburg Township.....	Frances S. Kuczynski, Somerville, 08876..... (201) 526-1300	Alice A. Robbins, Somerville, 08876 (201) 526-1300
Bridgewater Township.....	Norman A. Stevens, Bridgewater, 08807..... (201) 725-6300	Barbara Pappas, Bridgewater, 08807 (201) 725-6300
Far Hills Borough.....	H. William Amundsen, Jr., Far Hills, 07931..... (201) 234-0611	Shirley W. Potts, Far Hills, 07931 (201) 234-0611
Franklin Township.....	Burnham L. Hobbs, Jr., Somerset, 08873..... (201) 873-2500	Louise M. Colo, Somerset, 08873 (201) 873-2500
Green Brook Township.....	Authur L. Lewis, Green Brook, 08812..... (201) 968-2002	Jane M. Clancy, Green Brook, 08812 (201) 968-2002
Hillsborough Township.....	Paul J. Endler, Neshanic, 08853..... (201) 369-4313	Jackson Hurst, Neshanic, 08853 (201) 369-4313
Manville Borough.....	William H. Merdinger, Manville, 08835..... (201) 725-9713 Frank J. Gnatek, Manville	Stephen Balint, Manville, 08835 (201) 725-5025
Millstone Borough.....	Marcia S. Zujkowski, Belle Mead, 08502..... (201) 874-5531	Portia Orton, Somerville, 08876 (201) 874-5478
Montgomery Township.....	Jane E. Schneck, Belle Mead, 08502..... (201) 359-8211	Salvatore P. Cannizzaro, Belle Mead, 08502 (201) 359-8211
North Plainfield Borough.....	August J. Church, N. Plainfield, 07060..... (201) 769-2906	James A. Hannon, N. Plainfield, 07060 (201) 769-2909

Peapack-Gladstone Boro.....	John J. Butler, Peapack, 07977.....	Hattie L. Torma, Peapack, 07977.....
	(201) 234-2254	(201) 234-2251
Raritan Borough.....	Nicholas R. Cantore, Jr., Raritan, 08869.....	Mary Rose Moeller, Raritan, 08869.....
	(201) 231-1300	(201) 231-1300
Rocky Hill Borough.....	George L. Sopko, Somerville, 08876.....	Nancy Metcalf, Rocky Hill, 08553.....
	(201) 722-5554	(609) 924-7445, (Thur. A.M.)
Somerville Borough.....	Eugene J. Flaherty, Somerville, 08876.....	Walter P. Michaels, Somerville, 08876.....
	(201) 725-2300	(201) 725-2300
So. Bound Brook Boro.....	Arthur L. Lewis, Green Brook, 08812.....	Catherine A. Hoats, S. Bound Brook, 08880.....
	(201) 755-2305	(201) 356-0258
Warren Township.....	Frances Reilly, Warren, 07060.....	Loree Saums, Warren, 07060.....
	(201) 753-8000	(201) 753-8000
Watchung Borough.....	Evelyn C. Miller, Watchung, 07060.....	Dorothy P. Eaton, Watchung, 07060.....
	(201) 756-3366	(201) 756-8333

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Borough.....	Malcolm G. Smith, Tranquility, 07879.....	Rita Wildrick, Andover, 07821.....
	(201) 852-2186	(201) 786-6221
Andover Township.....	Donald J. Sherman, Newton, 07860.....	Kathleen Schaffer, 07860.....
	(201) 383-6611	(201) 383-2144
Branchville Borough.....	Glen Lantz, Jr., Newton, 07860.....	Beverly Bathgate, Branchville, 07826.....
	(201) 948-3000	(201) 948-4626
Byram Township.....	Donald Sherman, Stanhope, 07874.....	George Micklesavage, Stanhope, 07874.....
	(201) 347-4729	(201) 347-6232
Frankford Township.....	John A. Dyksen, Augusta, 07822.....	Donna Clouse, Augusta, 07822.....
	(201) 948-4621	(201) 948-5566
Franklin Borough.....	Neil Cates, Jr., Franklin, 07416.....	Louise Koelhoff, Franklin, 07416.....
	(201) 827-9280	(201) 827-6585
Fredon Township.....	Jeffery C. McNeice, Newton, 07860.....	Christine J. Storch, Newton, 07860.....
	(201) 383-7025	(201) 383-7025
Green Township.....	Malcolm G. Smith, Tranquility, 07879.....	Leona N. Buerkle, Tranquility 07879.....
	(201) 852-9333	(201) 852-2974
Hamburg Borough.....	Donald J. DeKorte, Sussex, 07461.....	Maryann Murphy, Hamburg, 07419.....
	(201) 827-9230	(201) 827-9230
Hampton Township.....	Irwin Sabin, Newton, 07860.....	Victoria Troganl, Newton, 07860.....
	(201) 383-3812	(201) 383-3812
	John A. Dyksen, Newton	
	John Butler, Gladstone	
Hardyston Township.....	Lorenzo Misticheill, Somerville, 08876.....	Gisela Boltzer, Hamburg, 07419.....
	(201) 827-3912	(201) 827-3619
Hopatcong Borough.....	Eleanor Schelling, Hopatcong, 07843.....	Dorothy Valli, Hopatcong, 07843.....
	(201) 770-1200 Ext. 29	(201) 770-1200 Ext. 27
	Virginia B. Gonzalez, Hopatcong	
Lafayette Township.....	Lowry K. McMillen, Lafayette, 07848.....	Linda V. Pettenger, Lafayette, 07848.....
	(201) 383-1817	(201) 383-1817
Montague Township.....	Donald J. DeKorte, Montague, 07827.....	Pamela Jerger, Montague, 07827.....
	(201) 293-3332	(201) 293-7027
Newton Town.....	Susan Yancey-Disbrow, Newton, 07860.....	Joyce Carr, Newton, 07860.....
	(201) 383-3522	(201) 383-3524
Ogdensburg Borough.....	John J. Butler, Ogdensburg, 07439.....	Margaret Alfano, Ogdensburg, 07439.....
	(201) 827-5934	(201) 827-5934
Sandyston Township.....	Robert W. Pastor, Layton, 07851.....	Beverly Bathgate, Branchville, 07826.....
	(201) 948-3520 (Municipal Bldg.)	(201) 948-3721
	(201) 948-6687 (Home)	
	Lowry K. McMillen, Layton	
Sparta Township.....	John W. Wyckoff, Sparta, 07871.....	Lorraine M. Markey, Sparta, 07871.....
	(201) 729-4903	(201) 729-4903
Stanhope Borough.....	Ann McKinnon, Stanhope, 07874.....	Nancy Hoyt, Stanhope, 07874.....
	(201) 347-0173	(201) 347-0174
Stillwater Township.....	Robert Pastor, Middleville, 07855.....	Donna Clouse, Middleville, 07855.....
	(201) 383-9484	(201) 383-9484
Sussex Borough.....	William N. Hunt, Sussex, 07461.....	Loretta McDonald, Sussex, 07461.....
	(201) 875-4831	(201) 875-4831

Vernon Township.....	Darlene Keeler, Vernon, 07462.....	Josephine Priaso, Vernon, 07462
	(201) 764-4056	(201) 764-4057
Walpack Township.....	John Dyksen, Branchville, 07826.....	Delores Rosenkrans, Columbia, 07832
	(201) 948-4562	(201) 841-9582
Wantage Township.....	Donald J. DeKorte, Sussex, 07461.....	Jennie Edsall, Sussex, 07461
	(201) 875-7193	(201) 875-7194
	Melony K. Whetstone, Sussex	

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp.....	Arthur L. Lewis, Berkeley Heights, 07922.....	Angela Rica, Berkeley Heights, 07922
	(201) 665-2291	(201) 665-0746
Clark Township.....	Eldo Magnani, Jr., Clark, 07066.....	Jeanne Decker, Clark, 07066
	(201) 388-3600	(201) 388-3600
Cranford Township.....	John M. Duryee, II, Cranford, 07016.....	Thomas J. Grady, Cranford, 07016
	(201) 709-7211	(201) 709-7226
Elizabeth City.....	Joseph Amato, Elizabeth, 07201.....	Anthony R. Chiodo, Elizabeth, 07201
	(201) 820-4136	(201) 820-4111
Fanwood Borough.....	Donald J. Sherman, Fanwood, 07023.....	Joyce Carraway, Fanwood, 07023
	(201) 322-8236	(201) 322-8236
Garwood Borough.....	Robert W. Brennan, Garwood, 07027.....	Richard O. Burr, Garwood, 07027
	(201) 789-0710	(201) 789-0475
	I. George Casabona, Garwood	
Hillside Township.....	Charles Africano, Hillside, 07205.....	Joseph Skelly, Hillside, 07205
	(201) 926-2222	(201) 926-5502
Kenilworth Borough.....	Frank Nelson, Kenilworth, 07033.....	Dorothy Himpele, Kenilworth, 07033
	(201) 276-5801	(201) 276-5800
Linden City.....	Emanuel Frangella, Jr., Linden, 07036.....	Dorothy T. Margavitz, Linden, 07036
	(201) 474-8438	(201) 474-8431
	Patrick J. Rocks, Linden	
Mountainside Borough.....	Eldo Magnani, Jr., Mountainside, 07092.....	Joan Nemick, Mountainside, 07092
	(201) 232-2409	(201) 232-2400
New Providence Boro.....	Henry S. Blauvelt, New Providence, 07974.....	Richard Burr, New Providence, 07974
	(201) 665-1400	(201) 665-1400
Plainfield City.....	Tracy Bennett, Plainfield, 07061.....	Lorraine Stopinski, Plainfield, 07061
	(201) 753-3601	(201) 753-3215
Rahway City.....	William H. Marbach, III, Rahway 07065.....	Roger E. Pribush, Rahway, 07065
	(201) 381-8000	(201) 381-8000
Roselle Borough.....	Carmen Mistichelli, Roselle, 07203.....	John M. Fiorentino, Roselle, 07203
	(201) 245-5601	(201) 245-5600
Roselle Park Borough.....	Paul J. Endler, Roselle Park, 07204.....	Jeanne K. Decker, Roselle, 07204
	(201) 245-2540	(201) 245-0819
Scotch Plains Township.....	Victoria Riddle Macauley, Scotch Plains.....	Thomas Douress, Scotch Plains, 07076
	07076 (201) 322-6700	(201) 322-6700
Springfield Township.....	Theresa R. O'Reilly, Springfield, 07081.....	Corinne Eckmann, Springfield, 07081
	(201) 912-2207	(201) 912-2204
Summit City.....	Victor J. Lupl, Summit, 07901.....	Carolyn Brattlof, Summit, 07901
	(201) 273-6405	(201) 273-6403
Union Township.....	Joseph Keaveney, Union, 07083.....	Joseph J. Kmet, Union 07083
	(201) 688-2603	(201) 688-1572
Westfield Town.....	Robert W. Brennan, Westfield, 07090.....	Violet Jacob, Westfield, 07090
	(201) 789-4057	(201) 789-4050
Winfield Township.....	Thomas Boyle, So. Plainfield, 07080.....	Margaret Gallagher, Winfield, 07036
	(201) 925-3850	(201) 925-3850

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Township.....	Dorothy S. McCarthy, Landing, 07850.....	Betty C. Drake, Great Meadows, 07838
	(201) 852-5132	(201) 852-5189
Alpha Borough.....	Joseph L. Dyrek, Alpha, 08865.....	Klara Tarsi, Alpha, 08865
	(201) 454-4941	(201) 454-7770
Belvidere Town.....	David Gill, Ringoes, 08551.....	Lester P. Stout, Jr., Belvidere, 07823
	(201) 475-3924	(201) 475-4274

Blairstown Township.....	Donald D. Rowe, Blairstown, 07825 (201) 362-6643	Anna Fodera, Blairstown, 07825 (201) 362-6663
Franklin Township.....	Eloise Hagaman, Broadway, 08808 (201) 689-3853	Frank H. Convey, Washington, 07882 (201) 689-6346
Frelinghuysen Township.....	David M. Gill, Ringoes, 08551 (201) 852-4121	Donna Dyksen, Johnsonburg, 07846 (201) 852-4121
Greenwich Township.....	Eloise Hagaman, Stewartsville, 08886 (201) 859-0909	Gordon Kobler, Stewartsville, 08886 (201) 859-0249
Hackettstown Town.....	VACANT, Hackettstown, 07840 (201) 852-6767	Leroy Hickey, Hackettstown, 07840 (201) 852-3130
Hardwick Township.....	David M. Gill, Ringoes, 08551 (201) 362-6528	Stella Krickser, Blairstown, 07825 (201) 362-6222
Harmony Township.....	Donald D. Rowe, Buttzville, 07829 (201) 475-3279	Joseph Hriczak, Phillipsburg, 08865 (201) 859-3308
Hope Township.....	Donald D. Rowe, Hope, 07844 (201) 459-5011 or 475-3279	Leona N. Buerkle, Hope, 07844 (201) 459-5852 or 459-5011
Independence Township.....	Joseph M. Dzurek, Great Meadows, 07838 (201) 637-4133	Christine Storch, Great Meadows, 07838 (201) 637-4133
Knowiton Township.....	Clayton R. Taylor, Columbia, 07832 (201) 496-4783	Joice Carr, Columbia, 07832 (201) 496-4076
Liberty Township.....	David M. Gill, Ringoes, 08551 (201) 637-4579	Doris Maney, Great Meadows, 07838 (201) 637-4579
Lopatcong Township.....	Enrico H. Angelozzi, Phillipsburg, 08865 (Lydia Zdrodowski, Acting Assessor) (201) 859-3355	Cari R. Meixsell, Phillipsburg, 08865 (201) 859-3355
Mansfield Township.....	William Merdinger, Port Murray, 07865 (201) 689-6151	Frederick Perry, Port Murray, 07865 (201) 689-6151
Oxford Township.....	David M. Gill, Ringoes, 08851 (201) 453-3098 or (609) 466-1878	Joan Rowe, Oxford, 07863 (201) 453-2940
Pahaquarry Township.....	Sadie Van Campen, Columbia, 07832 (201) 841-9550	Lynne McGary, Stewartsville, 08886 (201) 841-9550
Phillipsburg Town.....	Enrico H. Angelozzi, Phillipsburg, 08865 (John Wade, Acting Assessor) (201) 454-5500	Joseph Hriczak, Phillipsburg, 08865 (201) 454-5500
Pohatcong Township.....	John Woolaver, Phillipsburg, 08865 (201) 454-4476	Reno Minardi, Phillipsburg, 08865 (201) 454-0054
Washington Borough.....	Charlene H. Haun, Washington, 07882 (201) 689-3600	Bernadette Tuttle, Washington, 07882 (201) 689-3601
Washington Township.....	Robert G. Housedorf, Washington 07882 (201) 689-7200	Evan Howell, Washington, 07882 (201) 689-7200
White Township.....	Donald D. Rowe, Buttzville, 07829 (201) 475-3279	Heleen Smith, Buttzville, 07829 (201) 475-3568

SUMMARY OF COUNTY TAX BOARD APPEALS-1988 REPORTED PURSUANT TO C. 499 P.L. 1979 (N.J.S.A. 54:3-5.1)

County	1 Total Number of Tax Appeals	2 Number of Dispositions			3 Number of Appeals In each Class of Property					
		Approved	Dismissed	Withdrawn	Class 1 Vacant Land	Class 2 Residen- tial	Class 3A Farm Regular	Class 3B Farm Qualified	Class 4 Commercial Industrial Apartment	*Business Personal Property
Atlantic	1,846	671	1,163	12	295	1,434	3	1	113	0
Bergen	6,855	3,992	2,054	809	633	4,983	1	1	1,237	0
Burlington	435	383	34	18	109	274	6	2	44	0
Camden	1,508	1,361	70	56	60	1,176	73	1	177	0
Cape May	359	266	66	5	90	247	0	0	11	11
Cumberland	673	523	119	31	139	399	8	23	104	0
Essex	1,418	1,046	266	106	133	739	0	0	386	1
Gloucester	349	270	47	32	65	224	10	6	44	0
Hudson	6,897	5,072	1,228	397	486	5,050	0	0	1,161	0
Hunterdon	669	500	172	17	165	431	35	15	38	2
Mercer	367	217	133	37	40	256	11	3	74	1
Middlesex	2,854	2,164	666	24	722	1,613	0	6	305	6
Monmouth	1,141	575	466	100	161	800	23	19	116	2
Morris	1,686	1,236	397	55	200	1,339	6	6	124	2
Ocean	2,082	1,656	265	171	1,057	946	7	6	76	0
Passaic	2,117	1,432	656	29	372	1,512	4	2	225	2
Salem	127	70	4	3	74	46	0	0	7	0
Somerset	425	267	119	39	70	263	16	8	44	4
Sussex	931	724	192	15	383	465	23	15	30	0
Union	234	56	169	9	6	156	0	0	66	0
Warren	809	747	20	42	287	396	45	25	52	2
Total	33,835	23,268	8,308	2,008	5,569	22,977	271	141	4,436	33

*Telephone, telegraph and messenger systems companies

SUMMARY OF COUNTY TAX BOARD APPEALS—1988
REPORT PURSUANT TO C. 499 P.L. 1979 (N.J.S.A. 54:3-5.1)

County	4 Original Amount of Assessments Involved	5 Total Amount of Assessment Reductions Granted	8 Total Amount of Assessment Increases Granted	7 Number of Appeals in each Filing Fee Category					Other
				\$5.00	\$25.00	\$100.00	\$150.00	No Fee	
Atlantic	2,176,457,490	33,365,025	848,200	878	582	13	48	338	7
Bergen	808,541,043	135,500,247	14,338,535	1,806	2,717	240	133	2,159	0
Burlington	377,455,133	40,857,185	295,875	212	152	18	21	32	0
Camden	41,716,683	10,473,729	9,720,258	323	54	13	8	1,107	2
Cape May	58,894,794	8,092,800	2,382,506	142	99	8	3	107	0
Cumberland	124,808,175	27,148,500	530,320	408	43	8	14	202	0
Essex	289,353,300	54,450,800	0	908	272	41	40	159	0
Gloucester	40,898,400	5,278,200	94,300	180	27	3	4	135	0
Hudson	3,298,078,004	504,993,420	51,287,480	3,952	1,868	177	293	407	0
Hunterdon	134,631,691	24,237,035	1,887,206	235	206	13	5	228	2
Mercer	51,432,697	4,289,985	51,600	158	34	8	8	178	1
Middlesex	851,700,000	53,418,100	1,049,400	1,221	898	85	78	772	0
Monmouth	18,828,085	28,117,771	2,376,599	522	371	32	32	194	0
Morris	1,207,201,966	80,947,037	373,700	328	321	54	32	947	8
Ocean	231,380,858	89,323,437	8,863,700	812	188	18	14	1,082	0
Passaic	468,975,593	48,237,189	5,380,460	782	800	49	18	670	0
Salem	14,288,400	890,100	0	112	8	4	2	1	0
Somerset	218,803,345	48,878,033	3,251,900	97	109	15	13	190	0
Sussex	100,421,647	15,111,900	3,539,778	337	181	5	3	425	0
Union	112,898,300	5,830,100	982,255	140	66	12	13	3	234
Warren	110,870,175	15,803,815	982,255	352	173	18	8	282	0
Total	\$10,715,214,779	\$1,214,920,368	\$105,224,172	13,699	8,709	830	776	9,598	254

APPENDIX 2

TAXES COLLECTED FOR DISTRIBUTION TO MUNICIPALITIES

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES

1989

The attached Tables reflect State aid to municipalities totaling \$918,376,284 in 1989.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX (N.J.S.A. 54:11D-1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities \$158,703,834. Excess was \$51,868,646.

Legislation was passed which provides an annual appropriation of not less than \$158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

CORPORATION TAX

FINANCIAL CORPORATIONS (N.J.S.A. 54:10B-1 et seq.) (N.J.S.A. 54:10A-1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities \$1,714,643.

BANKING CORPORATIONS (N.J.S.A. 54:10A-1 et seq.)

Banking Corporations are subject to Corporate Business Tax at the rate of 9% on allocated net income and two mills per dollar on

allocated net worth. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities \$20,754,584.

MUNICIPAL PURPOSES TAX ASSISTANCE FUND

Revenue available under C. 10 and 11, P.L. 1980 is deposited in the Municipal Purposes Tax Assistance Fund for distribution under C. 12, P.L. 1980.

To Municipalities \$30,000,000.

PUBLIC UTILITY

(N.J.S.A. 54:30A-16 et seq.)

The Division of Taxation collects the Public Utility Franchise Tax and the Public Utility Gross Receipts Tax for payment to municipalities.

To Municipalities \$685,000,000.

INSURANCE FRANCHISE

(N.J.S.A. 54:18-12 et seq. and N.J.S.A. 54:16A-1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87-1/2%) to the municipality and (12-1/2%) to the county in which the principal office of the taxpayer is located. The Division of Taxation collects the tax for payment to municipalities.

To Counties \$3,171,915; to Municipalities \$22,203,223.

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES—1989

County	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Atlantic	\$ 3,052,142	\$ 61,200	\$ 290,276	\$ 478,927	\$ 21,988,344	\$ 1,486	\$ 25,872,405
2. Bergen	15,294,316	243,204	3,765,428	937,898	68,239,404	253,403	88,733,653
3. Burlington	3,926,242	44,292	450,933	1,261,433	31,880,488	.....	37,563,388
4. Camden	7,819,824	156,025	990,389	3,843,958	36,408,394	283,398	49,501,988
5. Cape May	1,196,084	5,225	337,934	112,868	15,173,324	.....	16,825,435
6. Cumberland	2,325,375	11,525	110,833	1,069,487	7,710,722	.....	11,227,942
7. Essex	28,506,680	189,801	2,549,382	7,494,796	58,203,808	15,034,013	111,978,480
8. Gloucester	2,456,932	17,466	253,631	1,167,743	16,437,340	.....	20,333,112
9. Hudson	19,918,991	62,511	917,738	3,633,765	65,312,740	16,072	89,861,817
10. Hunterdon	1,715,408	2,203	280,247	48,092	12,285,512	9	14,331,471
11. Mercer	7,483,643	161,105	736,358	1,508,054	32,809,687	1,404,625	44,103,472
12. Middlesex	14,796,561	217,859	1,782,306	872,906	76,890,218	.....	94,559,850
13. Monmouth	5,444,365	119,662	1,465,913	1,120,738	44,174,815	39,576	52,365,069
14. Morris	6,868,224	199,850	1,484,346	298,924	32,045,829	4,317,585	45,214,758
15. Ocean	2,003,799	9,420	1,323,417	770,585	35,399,872	.....	39,507,093
16. Passaic	10,756,997	166,202	1,245,819	2,687,577	25,170,381	333	40,027,309
17. Salem	2,935,797	1,793	151,846	210,572	13,614,030	.....	16,915,038
18. Somerset	4,966,777	10,864	791,747	231,350	19,692,154	.....	25,722,892
19. Sussex	1,302,404	420	413,114	229,244	6,733,912	735,303	9,414,397
20. Union	14,244,444	32,581	1,111,901	1,836,924	56,568,028	117,420	73,911,298
21. Warren	1,658,829	1,435	301,026	184,159	8,260,968	.....	10,406,417
Totals	\$158,703,834	\$1,714,643	\$20,754,584	\$30,000,000	\$685,000,000	\$22,203,223	\$918,376,284

Difference in Totals Due to Rounding

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Absecon City	\$ 31,079	.....	\$ 13,053	\$ 37,389	\$ 520,616	.....	\$ 602,137
2. Atlantic City	1,699,035	.....	63,945	.....	6,627,095	\$ 1,486	8,391,561
3. Brigantine City	28,362	.....	14,762	8,460	561,331	.....	612,915
4. Buena Borough	45,562	.....	171	26,096	285,667	.....	357,496
5. Buena Vista Township ..	45,571	.....	66	.....	453,877	.....	499,514
6. Corbin City	2,005	.....	.....	.....	61,505	.....	63,510
7. Egg Harbor City	62,001	.....	13,249	37,846	260,682	.....	373,778
8. Egg Harbor Township ..	115,564	.....	12,372	.....	3,780,452	.....	3,908,748
9. Estelle Manor City	7,679	.....	.....	11,749	164,441	.....	172,120
10. Folsom Borough	22,273	.....	.....	.....	139,390	.....	173,412
11. Galloway Township	114,459	.....	12,209	41,011	1,458,508	.....	1,626,187
12. Hamilton Township	149,577	.....	11,610	.....	2,390,792	.....	2,551,979
13. Hammonton Town	197,737	\$ 6	14,018	67,628	774,254	.....	1,053,643
14. Linwood City	40,940	43,180	37,913	9,180	411,011	.....	542,224
15. Longport Borough	6,337	.....	.....	.....	133,005	.....	139,342
16. Margate City	55,561	.....	20,491	6,423	780,257	.....	862,732
17. Mullica Township	33,505	.....	1,840	34,003	290,342	.....	359,690
18. Northfield City	93,913	13,512	20,640	32,484	467,414	.....	627,963
19. Pleasantville City	138,443	3,920	18,498	109,486	992,672	.....	1,263,019
20. Port Republic City	5,963	.....	.....	1,511	127,795	.....	135,269
21. Somers Point City	82,199	581	15,317	43,690	592,227	.....	734,014
22. Ventnor City	65,845	.....	13,631	11,970	537,920	.....	629,366
23. Weymouth Township ...	8,531	.....	6,131	.....	177,121	.....	191,783
Totals	\$3,052,141	\$61,199	\$290,276	\$478,926	\$21,988,374	\$1,486	\$25,872,402

Difference in Totals Due to Rounding

BERGEN COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY

Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	Total
				Local Assistance Fund	Gross Receipts & Franchise		
1. Allendale Borough	\$ 46,442	.....	\$ 23,532	\$ 4,425	\$ 1,031,996	.....	\$ 1,106,395
2. Alpine Borough	14,813	.....	.....	.....	336,714	.....	351,527
3. Bergenfield Borough	227,290	.....	82,572	35,642	1,110,334	.....	1,455,838
4. Bogota Borough	261,020	.....	44,111	11,834	354,201	.....	671,166
5. Carlstadt Borough	349,044	\$ 1,407	69,110	.....	976,434	.....	1,395,995
6. Cliffside Park Borough	150,927	.....	28,711	23,706	647,973	.....	851,317
7. Closter Borough	94,024	.....	43,443	6,541	1,180,284	.....	1,324,292
8. Cresskill Borough	67,867	.....	16,930	6,003	650,867	.....	741,667
9. Demarest Borough	14,453	.....	31,771	3,545	377,616	.....	427,385
10. Dumont Borough	68,051	.....	.....	26,421	906,969	.....	1,001,441
11. East Rutherford Boro	406,957	6	90,658	22,286	862,648	.....	1,382,555
12. Edgewater Borough	767,547	.....	17,242	.....	1,352,270	.....	2,137,059
13. Elmwood Park Boro	422,264	.....	12,497	.....	278,240	.....	713,001
14. Emerson Borough	71,941	.....	22,876	7,644	468,345	.....	570,806
15. Englewood City	648,291	.....	151,617	23,850	2,028,818	.....	2,852,576
16. Englewood Cliffs Boro	296,197	174,325	69,056	.....	586,707	.....	1,126,285
17. Fairlawn Borough	758,667	1,028	116,289	31,856	3,167,877	.....	4,075,717
18. Fairview Borough	212,947	.....	9,511	15,016	534,149	.....	771,623
19. Fort Lee Borough	147,976	7,971	114,082	24,886	1,188,186	.....	1,483,101
20. Franklin Lakes Boro	74,212	.....	7,854	.....	1,104,209	.....	1,186,275
21. Garfield City	479,103	.....	70,016	114,048	1,009,546	.....	1,672,713
22. Glen Rock Borough	103,974	6,035	90,214	9,331	817,730	.....	1,027,104
23. Hackensack City	1,404,865	7,043	747,648	42,059	2,370,230	.....	4,571,845
24. Harrington Park Boro	11,710	.....	.....	3,966	377,820	.....	393,496
25. Hasbrouck Hts. Boro	103,308	.....	44,383	10,802	829,865	.....	988,358
26. Haworth Borough	19,974	.....	.....	2,408	518,887	.....	541,269
27. Hillsdale Borough	83,861	.....	75,812	10,273	1,018,425	.....	1,188,371
28. Hohokus Borough	33,545	.....	18,330	.....	331,193	.....	383,068
29. Leonia Borough	50,899	.....	40,035	7,768	941,161	.....	1,039,863
30. Little Ferry Borough	109,757	.....	1,042	11,553	572,374	.....	694,726
31. Lodi Borough	363,125	28	57,901	97,908	922,087	.....	1,441,049
32. Lyndhurst Township	471,525	.....	103,178	20,148	873,062	.....	1,467,913
33. Mahwah Township	416,433	3	43,337	.....	2,052,527	.....	2,512,300
34. Maywood Borough	158,801	.....	14,263	9,792	693,784	.....	876,640

36. Montvale Borough	149,682	10,975	17,946	.....	1,083,539	.....	1,262,142
37. Moonachie Borough	146,717	.....	2,065	.....	421,736	.....	570,518
38. New Milford Borough	73,146	.....	29,332	22,758	1,205,361	.....	1,330,597
39. North Arlington Boro	151,182	.....	58,401	27,029	800,224	.....	1,036,836
40. Northvale Borough	205,393	.....	18,292	3,888	368,105	.....	595,678
41. Norwood Borough	61,563	.....	28,010	3,450	506,553	.....	599,576
42. Oakland Borough	139,196	.....	43,719	12,823	779,928	.....	975,566
43. Old Tappan Borough	38,691	.....	12,699	.....	967,618	.....	1,019,008
44. Oradell Borough	64,817	.....	55,104	6,424	1,029,241	.....	1,155,586
45. Palisades Park Boro	145,260	.....	32,923	17,145	593,972	.....	789,300
46. Paramus Borough	1,237,719	33,720	95,135	.....	2,796,490	\$ 169,093	4,332,157
47. Park Ridge Borough	84,359	.....	3,870	8,432	281,614	.....	378,275
48. Ramsey Borough	232,052	303	74,912	9,844	1,122,864	18,344	1,458,319
49. Ridgelyfield Borough	218,106	11	94,331	.....	6,179,958	.....	6,492,406
50. Ridgelyfield Park Village	211,883	.....	14,799	16,463	659,488	.....	902,633
51. Ridgewood Village	256,346	.....	125,495	18,260	1,560,133	.....	1,960,234
52. River Edge Borough	82,811	137	45,293	10,982	808,451	.....	947,674
53. River Vale Township	62,067	.....	20,780	8,468	640,260	.....	731,575
54. Rochelle Park Twp.	94,642	.....	23,019	4,014	404,916	.....	526,591
55. Rockleigh Borough	39,203	.....	.....	.....	68,283	.....	107,486
56. Rutherford Borough	157,260	.....	96,249	21,272	951,382	.....	1,226,163
57. Saddle Brook Twp.	362,887	.....	50,099	14,576	1,103,906	65,966	1,597,434
58. Saddle River Borough	4,955	.....	28,233	.....	420,117	.....	453,305
59. S. Hackensack Twp.	297,378	.....	7,062	.....	330,334	.....	634,774
60. Teaneck Township	373,333	.....	152,319	44,218	2,284,597	.....	2,854,467
61. Tenafly Borough	146,394	.....	43,080	.....	1,044,685	.....	1,234,159
62. Teterboro Borough	161,254	.....	21,736	.....	90,075	.....	273,065
63. U. Saddle River Boro.	92,976	.....	1,411	.....	850,583	.....	944,970
64. Waldwick Borough	88,000	.....	18,953	11,720	2,371,747	.....	2,490,420
65. Wallington Borough	120,405	.....	25,063	44,060	379,759	.....	569,287
66. Washington Township	24,535	.....	29,918	10,287	609,502	.....	674,242
67. Westwood Borough	177,692	.....	88,013	11,555	808,675	.....	1,085,935
68. Woodcliff Lake Boro	47,801	212	17,072	.....	500,754	.....	565,839
69. Wood-Ridge Borough	403,495	.....	3,060	8,307	457,550	.....	872,412
70. Wyckoff Township	91,124	.....	86,290	11,470	894,991	.....	1,083,875
Totals	\$15,294,320	\$243,204	\$3,765,428	\$937,897	\$68,239,404	\$253,403	\$88,733,656

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Bass River Township	\$ 22,270	.....	\$ 3,000	.....	\$ 84,620	.....	\$ 109,890
2. Beverly City	23,660	.....	5,017	\$ 24,741	154,413	.....	207,831
3. Bordentown City	77,709	.....	7,976	10,442	258,765	.....	354,892
4. Bordentown Township	125,573	.....	3,542	11,498	554,387	.....	695,000
5. Burlington City	131,447	\$ 521	12,183	.....	6,371,185	.....	6,515,336
6. Burlington Township	355,208	35	9,874	.....	3,550,967	.....	3,896,084
7. Chesterfield Township	35,732	.....	880	.....	283,538	.....	320,150
8. Cinnaminson Twp.	285,662	570	33,289	.....	1,492,640	.....	1,812,161
9. Delanco Township	159,815	802	2,434	8,055	265,846	.....	436,952
10. Delran Township	186,979	.....	13,980	33,894	779,290	.....	1,014,143
11. Eastampton Township	17,259	.....	1,647	10,606	270,105	.....	299,617
12. Edgewater Park Twp.	99,527	.....	1,505	72,104	414,791	.....	587,927
13. Evesham Township	100,223	651	42,641	.....	2,000,185	.....	2,143,700
14. Fieldsboro Borough	65,648	.....	.....	3,332	34,148	.....	103,128
15. Florence Township	415,379	.....	4,230	51,000	593,097	.....	1,063,706
16. Hainesport Township	54,573	.....	2,745	5,677	259,041	.....	322,036
17. Lambertown Township	90,982	.....	6,711	11,470	937,953	.....	1,047,116
18. Mansfield Township	30,529	.....	4,375	.....	334,691	.....	369,595
19. Maple Shade Twp.	114,045	4	10,126	46,010	1,018,605	.....	1,188,790
20. Medford Township	87,656	.....	27,637	32,046	1,362,033	.....	1,509,372
21. Medford Lakes Boro	6,493	.....	17,614	25,899	216,069	.....	266,075
22. Moorestown Township	469,750	16,800	33,154	15,846	1,232,100	.....	1,767,650
23. Mount Holly Township	157,668	749	39,257	83,802	737,127	.....	1,018,603
24. Mount Laurel Twp.	153,216	16,690	87,883	.....	1,398,839	.....	1,656,628
25. New Hanover Twp.	3,831	.....	1,372	.....	304,211	.....	309,414

BURLINGTON COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
26. North Hanover Twp.	21,776	.....	1,921	.....	505,470	.....	529,167
27. Palmyra Borough	51,528	.....	9,162	48,015	324,193	.....	432,898
28. Pemberton Borough	10,292	.....	2,745	8,546	42,326	.....	63,909
29. Pemberton Township	50,811	.....	6,089	338,619	1,475,015	.....	1,870,534
30. Riverside Township	177,823	3,413	4,149	21,217	498,205	.....	704,807
31. Riverton Borough	15,292	.....	13,521	15,079	162,417	.....	206,309
32. Shamong Township	12,908	.....	2,246	.....	239,082	.....	254,236
33. Southampton Twp.	40,674	.....	17,754	.....	770,344	.....	828,772
34. Springfield Township	40,111	.....	42	.....	281,501	.....	321,654
35. Tabernacle Township	14,853	.....	4,492	.....	340,166	.....	359,511
36. Washington Township ..	23,295	.....	.....	.....	42,610	.....	65,905
37. Westampton Twp.	45,081	.....	2,763	9,518	465,970	.....	523,332
38. Willingboro Township	146,373	2,791	12,428	338,566	1,664,432	.....	2,164,590
39. Woodland Township	6,643	.....	.....	6,801	94,081	.....	107,525
40. Wrightstown Borough	17,947	1,266	549	28,648	66,030	.....	114,440
Totals	\$3,926,242	\$44,292	\$450,933	\$1,261,431	\$31,880,488	.....	\$37,563,386

Difference in Totals Due to Rounding

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Audubon Borough	\$ 149,537	\$ 6	\$ 16,408	\$ 63,400	\$ 590,927	.....	\$ 820,278
2. Audubon Park	8,900	.....	.....	40,750	18,737	.....	68,387
3. Barrington Borough	241,286	.....	145	53,232	398,006	.....	692,669
4. Bellmawr Borough	104,441	.....	12,230	102,295	769,266	.....	988,232
5. Berlin Borough	60,669	5,584	14,919	34,353	388,471	.....	503,996
6. Berlin Township	14,137	.....	8,127	14,015	1,022,239	.....	1,058,518
7. Brooklawn Borough	28,529	.....	494	15,760	139,752	.....	184,535
8. Camden City	3,052,370	788	98,853	1,522,624	6,011,473	.....	10,686,108
9. Cherry Hill Township	1,206,985	23,318	278,022	115,526	4,960,411	\$ 282,511	6,866,773
10. Cheslhurst Borough	5,740	.....	.....	20,258	91,566	.....	117,564
11. Clementon Borough	37,522	2,212	402	60,079	232,015	.....	332,230
12. Collingswood Borough	115,852	.....	45,544	117,991	662,270	.....	941,657
13. Gibbsboro Borough	58,587	.....	49,117	14,731	199,975	.....	322,410
14. Gloucester City	392,858	2,305	18,629	127,006	1,660,546	.....	2,201,344
15. Gloucester Township	156,115	.....	35,825	437,291	2,671,885	.....	3,301,116
16. Haddon Township	111,168	.....	4,168	40,137	823,545	.....	979,018
17. Haddonfield Borough	109,678	103,148	95,743	15,659	743,027	.....	1,067,255
18. Haddon Heights Boro	45,423	.....	39,981	46,620	583,640	.....	715,574
19. Hi-Nella Borough	4,457	.....	7,289	15,156	57,267	.....	84,169
20. Lauren Springs Boro	10,871	.....	224	14,901	154,815	.....	180,811
21. Lawnside Borough	43,644	.....	4,439	21,270	400,737	.....	469,990
22. Lindenwold Borough	25,768	.....	13,187	182,000	631,543	.....	852,498
23. Magnolia Borough	34,776	.....	5,518	42,480	284,679	.....	367,453
24. Merchantville Borough	29,519	.....	40,065	23,399	314,849	.....	407,832
25. Mt. Ephriam Borough	32,157	.....	12,874	35,754	273,186	.....	353,971

CAMDEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
26. Oaklyn Borough	26,707	.....	13,521	28,843	214,464	.....	283,535
27. Pennsauken Township ..	1,142,006	17,817	50,161	190,555	3,837,884	887	5,239,310
28. Pine Hill Borough	9,757	.....	3,753	102,769	487,708	.....	603,987
29. Pine Valley	949	.....	.....	.....	1,977	.....	2,926
30. Runnemede Borough	69,972	.....	13,190	79,595	576,096	.....	738,853
31. Somerdale Borough	41,002	.....	336	48,805	337,740	.....	427,883
32. Stratford Borough	59,598	.....	7,880	20,416	458,918	.....	546,812
33. Tavistock Borough	2,316	.....	.....	.....	1,091	.....	3,407
34. Voorhees Township	150,478	847	73,305	.....	1,289,858	.....	1,514,488
35. Waterford Township	28,736	.....	13,402	77,187	787,853	.....	907,178
36. Winslow Township	197,908	.....	12,453	87,102	4,237,635	.....	4,535,098
37. Woodlyne Borough	9,410	.....	274	32,100	92,343	.....	134,127
Totals	\$7,819,824	\$156,025	\$990,388	\$3,843,959	\$36,408,394	\$283,398	\$49,501,988

Difference in Totals Due to Rounding

CAPE MAY COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY							
Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	Total
				Local Assistance Fund	Gross Receipts & Franchise		
1. Avalon Borough	\$ 31,033	.....	\$ 5,116	.....	\$ 463,524	.....	\$ 499,673
2. Cape May City	108,826	.....	25,455	\$ 5,390	335,459	.....	475,130
3. Cape May Point Boro ..	236	.....	.....	.....	22,826	.....	23,062
4. Dennis Township	16,927	.....	1,022	.....	651,788	.....	669,737
5. Lower Township	149,040	.....	41,728	35,266	968,817	.....	1,194,851
6. Middle Township	96,299	.....	26,531	27,312	3,130,699	.....	3,280,841
7. North Wildwood City ...	98,179	\$ 745	25,000	.....	432,550	.....	556,474
8. Ocean City	223,828	4,480	31,275	.....	2,047,262	.....	2,306,845
9. Sea Isle City	18,817	.....	5,233	.....	311,473	.....	335,523
10. Stone Harbor Borough .	20,604	.....	12,042	.....	250,927	.....	283,573
11. Upper Township	9,436	.....	30,658	.....	4,992,595	.....	5,032,689
12. West Cape May Boro ...	4,804	.....	2,471	1,769	85,476	.....	94,520
13. West Wildwood Boro ...	2,567	.....	.....	258	44,145	.....	46,970
14. Wildwood City	267,082	.....	107,236	3,666	980,883	.....	1,358,867
15. Wildwood Crest Boro ...	124,308	.....	23,155	.....	374,467	.....	521,930
16. Woodbine Borough	24,099	.....	1,013	39,207	80,433	.....	144,752
Totals	\$1,196,085	\$5,225	\$337,935	\$112,868	\$15,173,324	.....	\$16,825,437

Difference in Totals Due to Rounding

CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	Total
				Local Assistance Fund	Gross Receipts & Franchise		
1. Bridgeton City	\$ 579,481	\$ 29	\$ 17,972	\$ 262,437	\$ 970,601	.....	\$ 1,830,520
2. Commercial Township ..	39,468	.....	1,849	66,500	294,189	.....	402,006
3. Deerfield Township	26,042	.....	22	.....	198,188	.....	224,252
4. Downe Township	33,870	.....	.....	.....	158,139	.....	192,009
5. Fairfield Township	20,645	.....	18	.....	220,136	.....	240,799
6. Greenwich Township	19,910	.....	6	.....	49,938	.....	69,854
7. Hopewell Township	36,495	.....	4,967	.....	173,989	.....	215,451
8. Lawrence Township	29,219	.....	.....	18,910	147,599	.....	195,728
9. Maurice River Twp.	59,276	.....	.....	31,266	371,605	.....	462,147
10. Millville City	478,330	4	18,491	214,016	1,547,541	.....	2,258,382
11. Shiloh Borough	4,598	.....	9	6,342	17,412	.....	28,361
12. Stow Creek Township ..	20,760	.....	.....	.....	78,792	.....	99,552
13. Upper Deerfield Twp. ...	109,659	.....	6,931	.....	1,097,664	.....	1,214,254
14. Vineland City	867,623	11,492	60,569	470,015	2,384,929	.....	3,794,628
Totals	\$2,325,375	\$11,525	\$110,834	\$1,069,486	\$7,710,722	.....	\$11,227,942

Difference in Totals Due to Rounding

ESSEX COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY							
Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	Total
				Local Assistance Fund	Gross Receipts & Franchise		
1. Belleville Town	\$ 910,854	.....	\$ 5,429	\$ 190,018	\$ 2,037,367	.....	\$ 3,143,668
2. Bloomfield Town	1,039,063	\$ 474	137,491	210,997	2,307,469	.....	3,695,494
3. Caldwell Borough	123,074	.....	31,977	10,534	511,758	.....	677,343
4. Cedar Grove Twp.	169,251	.....	61,017	13,997	829,463	.....	1,073,728
5. East Orange City	1,418,777	.....	780,449	1,137,451	3,052,772	\$ 161,900	6,551,439
6. Essex Fells Township ..	6,004	.....	.....	.....	211,910	.....	217,914
7. Fairfield Township	507,852	82	100,031	.....	838,259	.....	1,446,224
8. Glen Ridge Boro Twp. .	42,030	.....	40,035	9,274	309,485	.....	400,824
9. Irvington Township	724,901	507	3,225	738,971	2,178,319	.....	3,645,923
10. Livingston Township	406,901	21,019	14,253	.....	2,284,477	463,163	3,189,813
11. Maplewood Township ..	296,572	361	77,465	32,375	1,244,483	.....	1,651,256
12. Millburn Township	437,625	5,704	123,618	.....	2,211,637	230,762	3,009,346
13. Montclair Township	393,966	.....	157,532	45,415	2,115,597	.....	2,712,510
14. Newark City	19,172,987	27,867	452,866	4,546,702	27,101,920	14,178,098	65,480,440
15. North Caldwell Twp.	26,802	.....	.....	6,179	401,817	.....	434,798
16. Nutley Township	600,199	.....	37,323	42,533	1,676,225	.....	2,356,280
17. Orange City-Township ..	799,989	756	88,280	409,601	1,967,601	.....	3,266,227
18. Roseland Borough	162,787	5,666	48,186	.....	626,130	.....	842,769
19. S. Orange Vige. Twp. ...	164,009	13	105,886	21,554	1,146,765	.....	1,438,227
20. Verona Township	174,455	.....	25,082	15,106	762,857	.....	977,500
21. West Caldwell Twp.	242,160	.....	72,171	10,342	1,082,808	.....	1,407,481
22. West Orange Twp.	686,421	127,352	187,067	53,747	3,304,689	.....	4,359,276
Totals	\$28,506,680	\$189,801	\$2,549,383	\$7,494,796	\$58,203,808	\$15,034,013	\$111,978,481

Difference in Totals Due to Rounding

GLOUCESTER COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY

Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	Total
				Local Assistance Fund	Gross Receipts & Franchise		
1. Clayton Borough	\$ 45,148	.....	\$ 3,538	\$ 52,050	\$ 370,315	.....	\$ 471,051
2. Deptford Township	169,201	\$ 771	28,918	180,980	1,489,584	.....	1,869,454
3. East Greenwich Twp.	3,032	.....	2,214	.....	1,089,390	.....	1,124,636
4. Elk Township	19,123	.....	829	26,186	263,135	.....	309,273
5. Franklin Township	56,009	.....	10,300	110,813	1,101,112	.....	1,278,234
6. Glassboro Borough	245,855	2,264	13,965	143,430	1,129,761	.....	1,535,275
7. Greenwich Township	393,108	.....	3,550	4,590	557,711	.....	958,959
8. Harrison Township	38,490	.....	20,255	9,752	285,626	.....	357,123
9. Logan Township	66,548	.....	.....	.....	447,018	.....	513,566
10. Mantua Township	60,696	.....	11,784	29,440	594,578	.....	696,498
11. Monroe Township	126,176	.....	16,596	190,361	3,415,680	.....	3,748,813
12. National Park Boro	6,747	.....	3,038	39,520	354,806	.....	404,111
13. Newfield Borough	20,446	.....	17,645	11,065	88,472	.....	137,628
14. Paulsboro Borough	122,362	.....	5,764	45,239	218,301	.....	391,666
15. Pitman Borough	120,457	.....	8,826	70,951	357,756	.....	557,990
16. South Harrison Twp.	20,757	.....	.....	.....	77,604	.....	98,361
17. Swedesboro Borough	86,783	.....	7,438	.....	124,174	.....	218,395
18. Washington Township ..	106,320	12,440	30,333	87,032	1,797,076	.....	2,033,201
19. Wenonah Borough	3,976	.....	257	4,697	111,350	.....	120,280
20. West Deptford Twp.	407,630	.....	13,862	34,069	1,107,682	.....	1,563,243
21. Westville Borough	45,409	1,221	18,741	36,390	247,078	.....	348,839
22. Woodbury City	161,160	770	22,425	71,439	762,232	.....	1,018,026
23. Woodbury Hts. Boro	41,968	.....	3,861	19,738	214,555	.....	280,122
24. Woolwich Township	59,528	.....	9,491	.....	229,344	.....	298,363
Totals	\$2,456,932	\$17,466	\$253,630	\$1,167,742	\$16,437,340	.....	\$20,333,110

Difference in Totals Due to Rounding

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax
				Local Assistance Fund	Gross Receipts & Franchise	
1. Bayonne City	\$ 2,816,890	\$ 378	\$ 5,227	\$ 335,214	\$ 3,106,287	\$ 6,263,996
2. East Newark Borough ..	223,317	.....	11,492	8,482	95,983	339,274
3. Guttenburg Town	104,817	.....	12,889	10,465	201,858	329,829
4. Harrison Town	1,109,919	35	19,721	53,973	7,247,886	8,431,534
5. Hoboken City	1,963,236	.....	87,726	244,079	1,389,052	3,684,093
6. Jersey City City	6,978,226	57,630	402,521	1,792,448	31,888,572	41,135,469
7. Kearny Town	2,268,537	.....	74,886	55,020	14,025,626	16,423,869
8. North Bergen Twp.	1,176,441	.....	1,254	213,764	2,750,841	4,142,300
9. Secaucus Town	646,635	1,973	138,373	.....	1,429,529	2,216,510
10. Union City City	1,163,791	2,417	80,855	516,370	1,587,370	3,350,866
11. Weehawken Township ..	504,136	.....	10,263	59,315	434,871	1,008,585
12. West New York Town ...	963,046	76	72,931	344,635	1,154,802	2,535,490
Totals	\$19,918,991	\$62,509	\$917,738	\$3,633,765	\$65,312,740	\$89,861,815

Difference in Totals Due to Rounding

HUNTERDON COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY

Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	Total
				Local Assistance Fund	Gross Receipts & Franchise		
1. Alexandria Township	\$ 45,779				\$ 187,064		\$ 232,843
2. Bethlehem Township	30,934				187,514		218,448
3. Bloomsbury Borough	13,544		\$ 13,089	\$ 1,157	28,942		56,732
4. Calton Borough	13,530		10,318	1,387	56,796		82,031
5. Clinton Town	42,364		47,521	1,671	82,084		173,640
6. Clinton Township	100,233		7,144		610,209		717,586
7. Delaware Township	72,078		7,208		239,902		319,188
8. East Amwell Township	59,095	\$ 2	5,089		186,433		250,619
9. Flemington Borough	108,091	2,196	57,153	5,723	221,340		394,503
10. Franklin Township	53,402		8,696		152,870		214,968
11. Frenchtown Borough	45,749			2,574	50,577		98,900
12. Glen Gardner Boro	6,240		5,381	2,034	53,213		66,868
13. Hampton Borough	7,717			9,465	39,352		56,534
14. High Bridge Borough	84,678			5,711	108,531	\$ 9	198,920
15. Holland Township	51,415				2,840,764		2,892,188
16. Kingwood Township	53,838		4,216		173,450		231,504
17. Lambertville City	76,856		3,771	5,205	320,164		405,996
18. Lebanon Borough	11,313		8,913	1,051	61,511		82,788
19. Lebanon Township	48,263		2,492		2,545,091		2,595,846
20. Milford Borough	192,499		8,545		174,297		375,341
21. Raritan Township	318,031		59,516	11,177	1,378,117		1,766,841
22. Readington Township	109,472		23,338		1,045,582		1,178,392
23. Stockton Borough	5,690			936	35,203		41,829
24. Tewksbury Township	84,970		7,857		301,026		393,853
25. Union Township	49,485	5			183,882		233,372
26. West Amwell Twp.	30,142				1,021,598		1,051,740
Totals	\$1,715,408	\$2,203	\$280,247	\$48,091	\$12,285,512	\$9	\$14,331,470

Difference in Totals Due to Rounding

MERCER COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY							
Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	Total
				Local Assistance Fund	Gross Receipts & Franchise		
1. East Windsor Twp.	\$ 283,940	\$ 6,660	\$ 32,566	\$ 36,639	\$ 1,067,538	.....	\$ 1,427,343
2. Ewing Township	1,268,158	49	95,374	68,379	2,229,888	.....	5,064,413
3. Hamilton Township	977,727	50	29,972	175,755	16,802,295	.....	17,985,799
4. Hightstown Borough	86,806	.....	15,933	20,664	281,425	.....	404,828
5. Hopewell Borough	32,916	.....	14,067	2,639	106,010	.....	155,632
6. Hopewell Township	277,737	.....	14,516	.....	1,176,536	.....	1,468,789
7. Lawrence Township	596,204	122,815	69,967	28,162	2,487,754	2,060	3,306,962
8. Pennington Borough	22,639	.....	15,277	.....	139,991	.....	177,857
9. Princeton Borough	190,926	.....	174,736	14,095	742,434	.....	1,122,191
10. Princeton Township	142,513	19,001	31,232	10,758	1,124,877	.....	1,328,381
11. Trenton City	3,282,238	12,530	194,677	1,139,453	4,238,313	.....	8,867,211
12. Washington Township ..	63,682	.....	7,082	.....	897,525	.....	968,289
13. West Windsor Twp.	258,156	.....	41,010	11,510	1,515,101	.....	1,825,777
Totals	\$7,483,643	\$161,105	\$736,359	\$1,508,054	\$32,809,687	\$ 1,402,565	\$44,103,473

Difference in Totals Due to Rounding

MIDDLESEX COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY

Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax			Insurance Tax	Total
				Local Assistance Fund	Gross Receipts & Franchise			
1. Carteret Borough	\$ 893,876	.....	\$ 4,579	\$ 24,879	\$ 1,249,383	.....	.....	\$ 2,172,717
2. Cranbury Township	140,508	.....	37,114	.....	333,778	.....	.....	511,398
3. Dunellen Borough	213,462	.....	7,012	8,533	339,507	.....	.....	568,514
4. East Brunswick Twp.	587,009	\$ 3,346	148,872	45,822	2,772,065	.....	.....	3,557,114
5. Edison Township	1,328,231	37,810	291,212	.....	15,063,725	.....	.....	16,720,978
6. Helmetta Borough	68,541	.....	.....	1,442	71,088	.....	.....	141,071
7. Highland Park Boro	133,207	.....	26,158	18,726	551,124	.....	.....	729,215
8. Jamesburg Borough	36,796	.....	36,477	24,957	216,697	.....	.....	314,927
9. Metuchen Borough	296,771	.....	3,834	12,932	950,604	.....	.....	1,264,141
10. Middlesex Borough	259,445	.....	10,546	16,520	1,054,617	.....	.....	1,341,128
11. Milltown Borough	98,343	.....	7,287	8,294	194,253	.....	.....	308,177
12. Monroe Township	157,211	.....	39,834	.....	1,480,802	.....	.....	1,677,847
13. New Brunswick City	1,138,600	.....	87,855	245,232	2,330,947	.....	.....	3,802,434
14. North Brunswick Twp. ..	1,104,157	14,854	12,753	24,492	2,453,431	.....	.....	3,609,687
15. Old Bridge Township	296,258	660	191,140	92,440	3,030,926	.....	.....	3,611,424
16. Perth Amboy City	1,672,439	1,679	33,759	158,537	1,689,501	.....	.....	3,555,914
17. Placataway Township	829,027	1,993	23,799	.....	3,445,795	.....	.....	4,300,614
18. Plainsboro Township	74,379	36	380,258	.....	771,552	.....	.....	1,226,225
19. Sayreville Borough	1,449,162	.....	59,523	.....	9,897,221	.....	.....	11,405,906
20. South Amboy City	57,453	.....	6,085	.....	3,919,535	.....	.....	3,983,073
21. South Brunswick Twp. .	607,979	.....	24,827	.....	4,000,007	.....	.....	4,632,813
22. South Plainfield Boro ...	583,461	59	26,603	17,270	1,875,662	.....	.....	2,503,055
23. South River Borough	126,011	.....	35,855	56,172	306,293	.....	.....	524,331
24. Spotswood Borough	236,687	.....	14,605	15,532	419,495	.....	.....	686,319
25. Woodbridge Township ..	2,407,549	157,421	272,520	101,126	18,472,210	.....	.....	21,410,826
Totals	\$14,796,561	\$217,858	\$1,782,306	\$872,906	\$76,890,218	.....	.....	\$94,559,849

Difference in Totals Due to Rounding

MONMOUTH COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY							
Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax			Total
				Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Aberdeen Township	\$ 11,771	.....	\$ 49,064	\$ 35,741	\$ 679,384	.....	\$ 775,960
2. Allenhurst Borough	7,196	.....	27,439	690	180,534	.....	215,859
3. Allentown Borough	466,926	.....	13,719	9,007	74,275	.....	563,927
4. Asbury Park City	33,875	\$ 1,634	47,771	136,184	921,603	.....	1,141,067
5. Atlantic Highlands	13,967	.....	.....	7,373	235,877	.....	257,217
6. Avon-By-the-Sea	57,040	.....	16,101	1,991	134,233	.....	209,365
7. Belmar Borough	37,155	.....	10,831	8,535	320,736	.....	377,257
8. Bradley Beach Boro	35,275	.....	23,893	19,460	267,655	.....	346,283
9. Brielle Borough	62,269	.....	17,113	3,780	239,994	.....	323,156
10. Colts Neck Township	7,825	.....	12,047	.....	1,134,663	.....	1,154,535
11. Deal Borough	250,472	6	.....	.....	391,181	.....	641,659
12. Eatontown Borough	20,624	545	48,228	17,132	843,836	.....	930,365
13. Englishtown Borough	24,922	.....	117	1,951	63,505	.....	90,495
14. Fair Haven Borough	22,077	.....	21,020	5,602	352,211	.....	400,910
15. Farmingdale Borough	187,868	.....	14,715	.....	59,842	.....	262,425
16. Freehold Borough	240,291	4,956	44,906	48,931	534,330	.....	873,414
17. Freehold Township	180,214	.....	97,204	.....	3,819,408	.....	4,096,826
18. Hazlet Township	27,389	.....	78,952	45,849	989,847	.....	1,142,037
19. Highlands Borough	411,621	.....	16,042	21,026	186,346	.....	635,035
20. Holmdel Township	240,647	7	45,351	.....	979,382	.....	1,265,387
21. Howell Township	14	.....	81,895	.....	5,788,224	.....	5,870,133
22. Interlaken Borough	61,827	.....	.....	879	99,140	.....	161,846
23. Keansburg Borough	100,635	.....	5,105	85,000	344,636	.....	535,376
24. Keyport Borough	47,269	.....	36,700	44,118	374,550	.....	502,637
25. Little Silver Borough	4,101	.....	163	5,092	437,227	.....	446,583
26. Loch Arbour Village	245,226	.....	.....	301	22,991	.....	268,518
27. Long Branch City	110,137	.....	47,195	143,883	1,710,149	.....	2,011,364
28. Manalapan Township	44,154	.....	34,355	36,818	1,978,615	.....	2,083,942
29. Manasquan Borough	97,438	151	35,370	4,404	332,429	.....	469,792
30. Marlboro Township	50,303	.....	43,236	.....	1,461,411	.....	1,554,950

MONMOUTH COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax
				Local Assistance Fund	Gross Receipts & Franchise	
31. Matawan Borough	223,552	.....	52,760	41,564	1,065,417	1,383,293
32. Middletown Township ..	269,326	5,372	44,922	90,057	4,458,442	4,868,119
33. Millstone Township	45,521	.....	8,682	.....	447,056	501,259
34. Monmouth Bch. Boro ..	7,947	71,122	.....	3,272	255,713	338,054
35. Neptune Township	286,123	.....	33,913	133,173	2,192,658	2,645,867
36. Neptune City Borough ..	70,462	.....	70,558	27,230	287,015	455,265
37. Ocean Township	152,846	.....	27,314	29,466	1,570,181	1,779,807
38. Oceanport Borough	80,208	.....	8,974	7,616	382,680	479,478
39. Red Bank Borough	327,193	31,224	81,351	14,849	1,622,064	2,116,257
40. Roosevelt Borough	4,604	.....	.....	1,847	53,749	60,200
41. Rumson Borough	28,282	.....	18,227	.....	582,513	629,022
42. Sea Bright Borough	34,872	.....	12,235	1,340	131,322	179,769
43. Sea Girt Borough	9,699	.....	.....	.....	142,816	152,515
44. Shrewsbury Borough	88,330	.....	108,793	2,283	273,723	471,129
45. Shrewsbury Township ..	749	.....	1,708	8,190	33,951	44,598
46. South Belmar Boro	9,068	.....	.....	2,173	81,732	92,973
47. Spring Lake Borough	26,137	.....	10,506	.....	279,411	316,054
48. Spring Lake Hts. Boro ..	27,561	.....	16,614	6,282	325,267	375,724
49. Tinton Falls Borough	178,046	2,655	.....	.....	861,223	1,041,924
50. Union Beach Borough ..	86,820	.....	26,828	36,121	344,338	494,107
51. Upper Freehold Twp.	61,730	.....	3,094	.....	275,099	339,923
52. Wall Township	199,122	.....	65,820	21,710	3,024,451	3,311,103
53. W. Long Branch Boro ..	125,631	1,989	7,082	9,817	525,780	670,299
Totals	\$5,444,365	\$119,661	\$1,465,913	\$1,120,737	\$44,174,815	\$52,365,067

Difference in Totals Due to Rounding

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Boonton Town	\$ 324,739	.....	\$ 34,251	\$ 9,102	\$ 469,913	.....	\$ 838,005
2. Boonton Township	45,277	.....	20,447	.....	166,730	.....	232,454
3. Butler Borough	173,768	.....	19,699	8,631	962,949	.....	1,165,047
4. Chatham Borough	120,077	.....	90,055	5,812	482,070	.....	698,014
5. Chatham Township	32,064	.....	27,138	.....	751,776	.....	810,978
6. Chester Borough	34,838	\$ 14,269	16,833	.....	106,854	.....	172,794
7. Chester Township	49,410	.....	2,138	.....	802,112	.....	853,660
8. Denville Township	226,250	1,561	46,307	12,753	1,250,672	.....	1,537,543
9. Dover Town	299,009	.....	26,072	21,535	565,991	.....	912,607
10. East Hanover Twp.	279,512	2	46,614	.....	2,374,070	\$ 2,729	2,702,927
11. Florham Park Borough ..	229,768	38,477	62,674	.....	826,212	.....	1,157,131
12. Hanover Township	906,912	1,377	52,134	.....	1,399,617	.....	2,360,040
13. Harding Township	18,701	.....	10,509	.....	409,999	.....	439,209
14. Jefferson Township	63,153	.....	23,426	21,152	1,854,812	.....	1,962,543
15. Kinnelon Borough	32,556	.....	24,263	.....	393,485	.....	450,304
16. Lincoln Park Borough ..	87,068	.....	38,608	13,750	481,893	.....	621,319
17. Madison Borough	169,544	1,152	57,970	12,310	534,676	.....	775,652
18. Mendham Borough	47,002	.....	.....	.....	359,894	.....	406,896
19. Mendham Township	14,448	.....	8,628	.....	396,255	.....	419,331
20. Mine Hill Township	57,790	.....	5,006	4,664	165,664	.....	233,124

MORRIS COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
21. Montville Township	184,356	.....	26,763	.....	1,738,108	.....	1,949,227
22. Morris Township	441,264	.....	84,596	.....	1,625,300	1,632,187	3,783,347
23. Morris Plains Borough	244,214	32	19,641	.....	481,789	.....	745,676
24. Morristown Town	510,829	29,125	399,384	14,346	2,169,574	.....	3,123,258
25. Mountain Lakes Boro	35,963	.....	12,313	.....	363,319	.....	411,595
26. Mount Arlington Boro	18,031	.....	77	6,083	185,844	.....	210,035
27. Mount Olive Township	89,290	.....	15,807	22,304	1,146,828	.....	1,274,229
28. Netcong Borough	51,878	.....	.....	5,210	240,182	.....	297,270
29. Par-Troy Hills Twp.	487,670	113,524	158,476	35,379	2,350,966	2,682,669	5,828,684
30. Passaic Township	107,171	.....	18,357	6,380	1,275,650	.....	1,407,558
31. Pequannock Township	125,831	.....	12,185	14,094	777,904	.....	930,014
32. Randolph Township	197,440	.....	36,256	16,988	1,170,291	.....	1,420,975
33. Riverdale Borough	78,425	.....	8,175	2,003	285,740	.....	374,343
34. Rockaway Borough	182,949	.....	24,214	7,150	305,031	.....	519,344
35. Rockaway Township	287,109	332	8,175	17,266	808,181	.....	1,121,063
36. Roxbury Township	388,507	.....	14,481	19,046	1,231,165	.....	1,653,199
37. Victory Gardens Boro	4,352	.....	6,080	2,078	22,468	.....	34,978
38. Washington Township	107,998	.....	14,893	13,841	833,661	.....	970,393
39. Wharton Borough	113,062	.....	11,700	7,047	278,184	.....	409,993
Totals	\$6,868,224	\$199,851	\$1,484,345	\$298,924	\$32,045,829	\$4,317,585	\$45,214,758

Difference in Totals Due to Rounding

OCEAN COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY

COLLECTIONS FOR DISTRIBUTION LOCALLY								
Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Public Utility Tax			Insurance Tax	Total	
			Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise			
1. Barnegat Township	\$ 14,786	.....	\$ 19,962	\$ 23,345	\$ 548,108	.....	\$ 606,201
2. Barnegat Light Boro	5,979	.....	4,227	.....	78,218	.....	88,424
3. Bay Head Borough	8,388	.....	14,198	.....	137,061	.....	159,647
4. Beach Haven Borough	25,667	.....	16,942	.....	221,717	.....	264,326
5. Beachwood Borough	10,926	.....	.....	18,640	373,050	.....	402,616
6. Berkeley Township	94,592	.....	26,603	.....	3,075,904	.....	3,197,099
7. Brick Township	199,357	\$ 524	152,886	79,335	3,134,543	.....	3,566,645
8. Dover Township	714,101	.....	435,792	83,434	5,475,835	.....	6,709,162
9. Eagleswood Township ..	4,649	.....	3,602	.....	156,337	.....	164,588
10. Harvey Cedars Boro	2,974	.....	9,393	.....	101,970	.....	114,337
11. Island Heights Boro	5,715	.....	39	1,937	87,937	.....	95,628
12. Jackson Township	128,909	.....	53,242	154,806	1,706,164	.....	2,043,121
13. Lacey Township	40,864	.....	45,052	.....	8,739,573	.....	8,825,489
14. Lakehurst Borough	9,725	.....	48,527	32,355	121,895	.....	212,502
15. Lakewood Township	247,480	.....	73,634	209,027	2,289,485	.....	2,819,626
16. Lavallette Borough	10,780	.....	25,382	.....	145,798	.....	181,960
17. Little Egg Harbor Twp. ..	23,648	.....	11,513	18,425	780,448	.....	834,034
18. Long Beach Township ..	26,800	.....	148	.....	732,051	.....	758,999
19. Manchester Township ..	39,041	.....	108,820	60,620	1,621,289	.....	1,829,770
20. Mantoloking Borough ..	1,129	.....	.....	.....	105,816	.....	106,945
21. Ocean Township	12,629	45	20,237	4,382	498,735	.....	536,028
22. Ocean Gate Borough	2,976	.....	.....	2,135	100,257	.....	105,368
23. Pine Beach Borough	3,012	.....	3,038	2,427	120,876	.....	129,353
24. Plumsted Township	20,169	.....	2,203	.....	199,088	.....	221,460
25. Pt. Pleasant Borough	75,688	.....	67,113	22,003	860,875	.....	1,025,679
26. Pt. Pleasant Bch. Boro ..	102,743	.....	70,340	3,870	477,994	.....	654,947
27. Seaside Heights Boro	47,689	.....	5,983	.....	132,360	.....	186,032
28. Seaside Park Borough ..	19,667	.....	.....	.....	198,404	.....	218,071
29. Ship Bottom Borough	23,692	.....	48,204	.....	241,139	.....	313,035
30. S. Toms River Boro	19,093	8,846	78	36,341	176,587	.....	240,945
31. Stafford Township	32,873	6	35,579	12,950	2,374,412	.....	2,455,820
32. Surf City Borough	10,952	.....	4,992	.....	170,622	.....	186,566
33. Tuckerton Borough	17,108	.....	15,688	4,555	215,324	.....	252,675
Totals	\$2,003,801	\$9,421	\$1,323,417	\$770,587	\$35,399,872	.....	\$39,507,098

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY					
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax
				Local Assistance Fund	Gross Receipts & Franchise	
1. Bloomingdale Borough	\$ 66,232		\$ 5,461	\$ 35,348	\$ 312,495	
2. Clifton City	3,161,018	\$ 13,411	353,264	96,544	5,991,708	
3. Haledon Borough	76,348		21,995	30,214	425,485	
4. Hawthorne Borough	278,340		64,679	23,431	1,089,296	
5. Little Falls Township	218,459		64,741	14,842	929,139	
6. North Haledon Boro	40,458		14,624	11,770	413,432	
7. Passaic City	2,280,207	922	287,320	530,239	2,227,275	\$ 333
8. Paterson City	2,698,544	1,585	109,383	1,688,967	5,385,218	
9. Pompton Lakes Boro	268,451		7,882	45,229	584,832	
10. Prospect Park Boro	52,736		19,595	31,212	161,556	
11. Ringwood Borough	20,146		1,330	18,770	951,305	
12. Totowa Borough	275,537	116,479	22,323	9,993	1,080,175	
13. Wanakee Borough	114,261		7,930	48,380	486,446	
14. Wayne Township	862,875	33,806	143,805	50,725	3,142,838	
15. West Milford Twp.	126,111		22,559	37,145	1,521,218	
16. West Paterson Boro	217,274		98,927	14,766	467,963	
Totals	\$10,756,997	\$166,203	\$1,245,818	\$2,687,575	\$25,170,381	\$333
						\$40,027,307

Difference in Totals Due to Rounding

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Alloway Township	\$ 29,018	.....	\$ 11,217	.....	\$ 245,364	.....	\$ 285,599
2. Carneys Point Twp.	276,992	.....	5,461	.....	503,834	.....	786,287
3. Elmer Borough	17,679	.....	23,723	\$ 4,713	67,834	.....	113,749
4. Elsinboro Township	8,729	.....	.....	.....	77,383	.....	86,112
5. Lower Alloways Creek ..	14,891	.....	.....	.....	6,637,067	.....	6,651,958
6. Mannington Township ..	94,583	.....	749	.....	201,343	.....	296,675
7. Oldmans Township	42,074	.....	1,372	.....	157,016	.....	200,482
8. Penns Grove Borough ..	64,364	\$ 1,793	13,170	85,525	243,096	.....	407,948
9. Pennsville Township	1,951,243	.....	12,270	.....	3,518,399	.....	5,481,912
10. Pilesgrove Township	45,058	.....	4,314	.....	414,501	.....	463,873
11. Pittsgrove Township	49,139	.....	1,525	.....	405,780	.....	456,444
12. Quinton Township	30,754	.....	.....	.....	194,784	.....	225,538
13. Salem City	237,465	.....	5,375	96,093	482,547	.....	821,480
14. Upper Pittsgrove Twp. .	52,124	.....	4,662	.....	331,610	.....	388,396
15. Woodstown Borough	21,687	.....	68,009	24,241	133,672	.....	247,609
Totals	\$2,935,797	\$1,793	\$151,847	\$210,572	\$13,614,030	.....	\$16,914,039

Difference in Totals Due to Rounding

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Bedminster Township ..	\$ 59,577	.....	\$ 24,268	.....	\$ 457,221	.....	\$ 541,066
2. Bernards Township	127,450	.....	11,692	\$ 11,959	1,309,027	.....	1,460,128
3. Bernardsville Borough ..	84,377	.....	36,985	.....	579,193	.....	700,555
4. Bound Brook Borough ..	94,516	.....	33,745	36,693	534,289	.....	699,243
5. Branchburg Township ..	105,478	.....	25,971	.....	2,066,051	.....	2,197,500
6. Bridgewater Township ..	2,083,809	.....	76,318	.....	3,153,957	.....	5,314,084
7. Far Hills Borough	10,591	\$ 276	3,421	.....	49,887	.....	64,175
8. Franklin Township	283,131	87	135,775	45,126	3,068,858	.....	3,532,977
9. Green Brook Twp.	75,136	.....	9,477	.....	538,905	.....	623,488
10. Hillsborough Township ..	202,536	.....	20,349	.....	2,109,749	.....	2,332,634
11. Manville Borough	608,076	.....	37,093	17,110	482,555	.....	1,144,834
12. Millstone Borough	2,412	.....	8,573	627	48,918	.....	60,530
13. Montgomery Township ..	124,742	.....	6,610	.....	983,316	.....	1,114,668
14. North Plainfield Boro ...	142,671	.....	22,515	78,169	866,487	.....	1,109,842
15. Peapack-Gladstone	28,649	.....	15,345	.....	190,167	.....	234,161
16. Raritan Borough	248,034	101	98,584	5,792	392,836	.....	745,347
17. Rocky Hill Borough	26,014	.....	34,059	.....	54,935	.....	115,008
18. Somerville Borough	252,385	10,401	127,712	15,444	1,009,632	.....	1,415,574
19. S. Bound Brook Boro ..	77,440	.....	11,199	20,431	228,063	.....	337,133
20. Warren Township	130,156	.....	24,775	.....	987,886	.....	1,142,817
21. Watchung Borough	229,597	.....	27,310	.....	580,222	.....	837,129
Totals	\$4,996,777	\$10,865	\$791,746	\$231,351	\$19,692,154	.....	\$25,722,893

Difference in Totals Due to Rounding

SUSSEX COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY

Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax			Insurance Tax	Total
				Local Assistance Fund	Gross Receipts & Franchise			
1. Andover Borough	\$ 12,634	.....	\$ 14,355	\$ 1,497	\$ 68,936	.....	.....	\$ 97,422
2. Andover Township	62,434	.....	7,101	6,739	248,413	.....	.....	324,687
3. Branchville Borough	32,684	.....	38,779	.....	28,104	.....	\$ 735,303	834,870
4. Byram Township	31,667	.....	9,662	11,460	332,704	.....	.....	385,493
5. Frankford Township	61,590	.....	11,722	7,011	326,391	.....	.....	406,764
6. Franklin Borough	68,316	.....	29,901	21,437	502,733	.....	.....	622,387
7. Fredon Township	35,776	.....	1,767	.....	136,780	.....	.....	174,323
8. Green Township	25,218	.....	.....	.....	110,638	.....	.....	135,856
9. Hamburg Borough	38,493	.....	156	2,867	96,417	.....	.....	137,933
10. Hampton Township	46,064	.....	12,314	7,386	237,687	.....	.....	303,451
11. Hardyston Township	43,947	.....	1,216	6,164	296,623	.....	.....	347,950
12. Hopatcong Borough	21,248	.....	14,633	60,836	453,309	.....	.....	550,026
13. Lafayette Township	43,295	.....	6,578	.....	85,540	.....	.....	135,413
14. Montague Township	12,412	.....	7,031	3,206	202,099	.....	.....	224,748
15. Newton Town	246,691	.....	125,587	14,861	464,626	.....	.....	851,765
16. Ogdensburg Borough	68,394	.....	4,009	15,102	63,143	.....	.....	150,648
17. Sandyston Township	14,603	.....	.....	.....	122,337	.....	.....	136,940
18. Sparta Township	122,245	\$ 420	55,447	14,281	746,573	.....	.....	938,966
19. Stanhope Borough	40,217	.....	2,786	15,892	104,616	.....	.....	163,511
20. Stillwater Township	21,578	.....	8,133	7,169	197,735	.....	.....	234,615
21. Sussex Borough	38,013	.....	9,145	6,043	98,820	.....	.....	152,021
22. Vernon Township	112,514	.....	24,118	27,293	1,337,233	.....	.....	1,501,158
23. Walpack Township	2,851	.....	.....	.....	46,206	.....	.....	49,057
24. Wantage Township	99,519	.....	28,623	.....	426,249	.....	.....	554,391
Totals	\$1,302,403	\$420	\$413,113	\$229,244	\$6,733,912	.....	\$735,303	\$9,414,395

Difference In Totals Due to Rounding

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Berkeley Heights Twp. .	\$ 745,522	\$ 17	\$ 27,709	\$ 8,787	\$ 885,652	.....	\$ 1,667,687
2. Clark Township	560,244	14,330	66,696	18,526	1,091,864	.....	1,751,660
3. Cranford Township	385,464	.....	15,205	27,274	2,431,974	\$ 3,824	2,863,741
4. Elizabeth City	2,867,349	3,137	294,691	789,182	12,492,849	100,250	16,547,458
5. Fanwood Borough	40,123	.....	20,838	10,349	665,981	.....	737,291
6. Garwood Borough	232,744	.....	.....	6,131	283,843	.....	522,718
7. Hillside Township	974,390	.....	33,023	103,158	1,568,447	.....	2,679,018
8. Kenilworth Borough	451,695	.....	12,447	8,129	726,792	.....	1,199,063
9. Linden City	2,739,156	.....	18,306	36,731	17,165,106	.....	19,959,299
10. Mountainside Borough .	253,331	.....	22,853	4,954	668,238	.....	949,376
11. New Providence Boro ..	215,949	1,346	46,116	11,221	1,005,037	.....	1,279,669
12. Plainfield City	836,729	.....	81,363	327,765	2,389,556	.....	3,635,413
13. Rahway City	832,774	.....	8,551	112,726	1,531,716	.....	2,485,767
14. Roselle Borough	216,995	.....	19,847	118,670	1,105,622	.....	1,461,134
15. Roselle Park Borough ..	115,096	.....	7,129	63,314	581,967	.....	767,506
16. Scotch Plains Twp.	134,130	.....	23,687	24,825	1,733,642	.....	1,916,284
17. Springfield Township ...	450,546	.....	45,397	12,147	1,279,985	.....	1,788,075
18. Summit City	429,230	.....	212,078	.....	2,459,968	.....	3,101,276
19. Union Township	1,419,562	1,188	70,335	60,476	4,005,649	13,346	5,570,556
20. Westfield Town	338,766	12,563	85,630	29,733	2,452,702	.....	2,919,394
21. Winfield Township	4,649	.....	.....	62,823	41,438	.....	108,910
Totals	\$14,244,444	\$32,581	\$1,111,901	\$1,836,921	\$56,568,028	\$117,420	\$73,911,295

Difference in Totals Due to Rounding

WARREN COUNTY

COLLECTIONS FOR DISTRIBUTION LOCALLY						
Taxing Districts	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax
				Local Assistance Fund	Gross Receipts & Franchise	
1. Allamuchy Township	\$ 39,597	.....	\$ 155	.....	\$ 227,915	\$ 267,667
2. Alpha Borough	32,495	.....	22,355	\$ 5,456	128,382	188,688
3. Belvidere Town	98,083	.....	32,776	4,217	388,200	523,276
4. Blairtown Township	31,835	.....	17,691	.....	2,891,898	2,941,424
5. Franklin Township	67,476	.....	4,086	.....	183,376	254,938
6. Frelinghuysen Twp.	32,251	.....	3,475	.....	110,095	145,821
7. Greenwich Township	29,662	.....	8,025	.....	162,522	200,209
8. Hackittstown Town	211,889	\$ 404	8,213	14,140	412,082	646,528
9. Hardwick Township	8,735	.....	.....	.....	83,321	92,056
10. Harmony Township	60,062	.....	4,291	.....	116,215	180,568
11. Hope Township	20,176	.....	19,559	.....	131,520	171,255
12. Independence Twp.	29,052	.....	4,011	.....	128,850	161,913
13. Knowlton Township	35,546	.....	1,246	.....	158,287	195,079
14. Liberty Township	12,509	.....	.....	2,727	100,534	115,770
15. Lopatcong Township	73,631	.....	40,249	7,758	571,231	692,869
16. Mansfield Township	48,309	.....	.....	.....	586,268	634,577
17. Oxford Township	36,663	.....	9,990	3,574	82,593	132,820
18. Pahaquarry Township ..	450	.....	.....	197	15,365	16,012
19. Phillipsburg Town	484,959	1,031	75,739	106,850	739,221	1,407,800
20. Pohatcong Township	55,287	.....	14,839	6,308	205,525	281,959
21. Washington Borough	121,519	.....	34,327	32,930	346,911	535,687
22. Washington Township ..	63,024	.....	.....	.....	303,864	366,888
23. White Township	65,819	.....	.....	.....	186,793	252,612
Totals	\$1,658,829	\$1,435	\$301,027	\$184,157	\$8,260,968	\$10,406,416

Difference in Totals Due to Rounding

APPENDIX 3

REVENUE SHARING, PROPERTY TAX AND VETERAN DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTIONS

STATE REVENUE SHARING, PROPERTY TAX AND VETERAN DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTION—1989

COUNTIES	HOMESTEAD REBATE		Municipalities Share of \$50 million	*Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Atlantic	43,898	\$ 8,469,040	\$ 1,205,702	\$ 1,399,468	\$ 584,429	\$ 11,638,639
Bergen	188,472	35,196,468	6,062,690	4,748,750	2,664,480	48,672,368
Burlington	89,689	16,998,952	2,266,437	1,701,404	1,247,511	22,212,303
Camden	110,947	23,194,672	3,277,542	3,187,617	1,414,250	30,074,081
Cape May	21,934	4,225,271	401,856	892,571	351,450	5,871,148
Cumberland	28,967	5,385,865	875,002	1,196,107	333,900	7,790,874
Essex	109,873	22,078,619	6,234,564	2,599,958	1,198,300	32,107,541
Gloucester	52,450	10,188,837	1,249,184	1,388,150	684,950	13,486,921
Hudson	52,774	10,821,029	4,066,579	2,058,348	818,050	17,584,006
Hunterdon	26,488	4,827,533	478,079	404,988	278,400	5,985,978
Mercer	89,778	13,553,589	2,164,332	1,912,093	864,850	18,494,844
Middlesex	143,833	28,583,050	4,128,241	3,509,853	1,971,850	36,192,794
Monmouth	125,548	23,443,051	3,250,643	2,035,098	1,469,500	30,198,292
Morris	100,901	18,025,240	2,741,498	1,376,075	1,150,650	23,293,463
Ocean	122,080	23,880,513	1,779,383	4,390,838	1,809,638	31,880,370
Passaic	77,025	15,004,255	3,176,387	2,403,322	969,050	21,553,014
Salem	14,707	2,801,779	420,765	495,733	205,800	3,924,077
Somerset	56,703	10,718,999	1,397,597	2,202,009	635,300	14,953,905
Sussex	31,902	5,937,397	589,132	555,150	348,294	7,427,973
Union	104,014	20,091,128	3,711,251	2,897,083	1,399,850	27,898,110
Warren	20,932	4,002,897	505,038	5,468,770	271,150	10,247,653
Totals	1,592,875	\$304,403,782	\$50,000,000	\$48,621,362	\$20,447,229	\$421,472,353

Difference in totals due to rounding

*Property Tax Deductions Include Three Categories—Citizens 65 or More; Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses in Certain Cases.

STATE REVENUE SHARING, PROPERTY TAX AND VETERAN DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTION—1989

ATLANTIC COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Absecon City	2,060	\$ 395,359	\$ 44,797	\$ 42,853	\$ 31,550	\$ 514,559
Atlantic City	3,444	870,878	274,915	162,529	54,200	1,182,322
Bridgeton City	2,044	394,143	49,986	74,906	34,350	553,387
Buena Borough	940	189,294	23,393	50,953	10,750	274,390
Buena Vista Township	1,582	286,854	32,484	67,500	14,000	400,848
Corbin City	106	18,900	1,753	4,439	1,250	26,342
Egg Harbor City	975	208,134	30,134	49,367	17,200	304,888
Egg Harbor Township	4,887	898,100	65,461	65,000	46,200	1,114,761
Estell Manor City	327	80,580	3,910	8,000	3,550	76,020
Folsom Borough	502	96,032	13,651	13,500	6,450	129,833
Galloway Township	4,207	790,021	88,032	88,000	39,900	981,953
Hamilton Township	3,130	593,698	52,313	103,477	33,279	782,767
Hammoncton Town	2,880	574,006	83,881	139,800	34,700	831,967
Linwood City	1,957	360,381	43,415	25,199	27,050	456,045
Longport Borough	440	85,060	8,090	14,000	8,550	115,720
Margate City	2,807	508,178	70,248	87,000	42,250	687,872
Mullica Township	1,335	257,205	24,236	37,829	15,250	334,320
Northfield City	2,275	445,394	60,133	50,834	38,350	594,711
Pleasantville City	2,787	573,563	95,929	120,231	33,900	823,523
Port Republic City	271	52,573	4,362	7,750	3,900	68,605
Somers Point City	2,385	482,688	59,999	83,201	30,800	636,888
Ventnor City	2,463	475,145	89,873	90,407	33,250	688,475
Weymouth Township	384	73,022	7,180	15,072	3,750	99,024
Totals	43,886	\$8,489,039	\$1,205,705	\$1,399,488	\$564,429	\$11,638,641

Difference in totals due to rounding

BERGEN COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Alendale Borough	1,514	\$ 274,880	\$ 43,212	\$ 11,173	\$ 17,050	\$ 348,325
Alpine Borough	438	73,965	9,438	2,750	3,450	89,603
Bergenfield Borough	5,831	1,137,665	198,883	114,388	90,550	1,539,486
Bogota Borough	1,706	326,615	61,212	50,805	28,600	485,032
Carlstadt Borough	1,172	215,346	48,179	61,812	21,450	344,787
Cliffside Park Borough	3,788	708,701	131,087	113,865	43,200	998,853
Closter Borough	2,075	366,857	56,718	34,875	31,850	512,400
Cresskill Borough	2,059	363,548	55,785	35,250	33,900	508,483
Demarest Borough	1,298	238,080	34,988	14,000	16,900	303,968
Dumont Borough	4,281	824,114	137,828	110,714	69,050	1,141,706
Elmwood Park Borough	3,892	740,834	140,997	221,162	81,400	1,164,393
East Rutherford Borough	1,322	237,249	58,886	59,500	20,800	376,435
Edgewater Borough	769	135,703	34,650	18,500	8,900	197,753
Emerson Borough	1,927	360,603	57,471	37,318	31,850	487,042
Englewood City	4,230	813,120	163,547	85,428	39,950	1,102,043
Englewood Cliffs Borough	1,399	247,120	40,044	11,750	18,750	315,664
Fairlawn Borough	8,904	1,866,572	254,387	313,835	143,500	2,378,294
Fairview Borough	1,415	279,305	72,841	134,500	22,750	509,396
Fort Lee Borough	7,152	1,310,242	210,534	118,750	37,250	1,676,778
Franklin Lakes Borough	2,462	428,618	53,493	14,500	28,500	523,111
Garfield City	4,090	812,407	211,548	333,587	57,450	1,414,990
Glen Rock Borough	3,382	631,745	87,975	29,242	43,850	792,812
Hackensack City	4,823	928,072	247,949	167,440	44,200	1,387,661
Harrison Park Borough	1,235	227,368	33,539	7,750	15,250	283,907
Hasbrouck Hgts. Borough	2,815	530,270	91,548	80,398	48,050	750,268
Haworth Borough	977	181,011	25,415	7,917	12,500	226,843
Hillsdale Borough	2,778	518,817	81,032	81,323	43,250	704,422
Hohokus Borough	1,139	206,142	29,494	1,834	18,250	253,720
Leonia Borough	1,874	349,585	60,032	19,598	22,500	451,715
Little Ferry Borough	1,751	321,697	64,888	58,250	25,850	470,483
Lodi Borough	3,403	870,359	177,030	268,860	60,150	1,176,399
Lyndhurst Township	4,310	803,183	154,985	171,146	73,200	1,202,514
Mahwah Township	3,745	650,868	81,099	43,849	39,550	815,484
Maywood Park Borough	2,374	442,089	74,594	88,288	38,750	621,701
Midland Park Borough	1,767	325,804	55,954	39,909	27,450	449,117
Montvale Borough	1,787	312,348	51,639	8,549	23,500	396,036
Moanachie Borough	475	24,301	20,581	24,301	8,500	138,300
New Milford Borough	3,718	702,863	129,975	102,882	64,850	1,000,370
North Arlington Borough	3,207	803,885	122,458	128,873	51,250	906,466

BERGEN COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Northvale Borough	1,171	215,812	36,404	36,500	18,000	306,716
Norwood Borough	1,129	203,446	30,873	24,000	15,500	273,821
Oakland Borough	3,403	823,175	102,065	33,347	46,700	805,267
Old Tappan Borough	1,067	187,744	27,840	8,500	14,000	237,684
Oradell Borough	2,348	432,791	59,763	18,663	34,600	545,817
Palisades Park Borough	1,827	352,552	91,077	77,518	24,750	545,897
Paramus Borough	6,502	1,172,009	194,760	135,823	118,900	1,821,292
Park Ridge Borough	2,121	391,389	81,884	26,750	30,600	510,423
Ramsey Borough	3,440	628,347	86,043	34,021	39,350	787,781
Ridgefield Borough	1,930	354,139	—	79,602	29,250	482,991
Ridgefield Park Village	2,409	455,868	94,751	63,863	38,400	650,700
Ridgewood Township	5,979	1,117,652	185,355	51,927	70,200	1,425,334
River Edge Borough	2,821	536,633	85,549	51,923	49,700	724,005
River Vale Township	2,564	468,233	81,751	38,250	38,160	802,394
Rochelle Park Township	1,497	280,298	42,808	59,000	28,100	408,206
Rockleigh Borough	47	7,660	—	1,250	700	9,830
Rutherford Borough	4,142	793,978	139,244	113,710	82,500	1,109,432
Saddle Brook Township	3,463	647,107	110,323	137,792	86,100	981,322
Saddle River Borough	749	130,678	18,550	1,500	8,150	156,878
South Hackensack Township	413	78,441	18,550	24,560	7,100	128,871
Teaneck Township	9,471	1,824,166	285,027	142,249	117,100	2,368,542
Tenafly Borough	3,398	639,298	97,144	32,769	44,050	813,261
Teterboro Borough	—	—	—	—	—	—
U. Saddle River Borough	2,020	355,190	55,044	9,500	24,350	444,064
Walidwick Borough	2,752	509,078	86,155	52,324	47,100	694,857
Wallington Borough	1,715	338,903	73,583	117,295	27,750	555,531
Washington Township	2,733	493,082	73,448	30,085	42,450	839,065
Westwood Borough	2,392	440,884	77,021	36,925	34,400	589,330
Woodcliff Lakes Borough	1,430	255,289	37,888	8,325	17,150	316,752
Wood-Ridge Borough	2,085	390,635	57,187	89,599	31,900	549,301
Wyckoff Township	4,312	784,983	111,233	46,872	61,750	1,004,838
Totals	188,472	\$35,198,474	\$6,802,872	\$4,748,750	\$2,664,460	\$49,212,356

Difference in totals due to rounding

BURLINGTON COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Bass River Township	355	\$ 66,367	\$ 6,166	\$ 14,000	\$ 5,100	\$ 93,635
Beverly City	633	127,455	22,112	24,671	6,400	162,638
Bordentown City	907	177,613	30,741	26,343	10,900	247,597
Bordentown Township	1,634	353,574	52,666	40,260	31,200	477,920
Burlington City	2,333	447,769	77,996	126,561	34,650	669,196
Burlington Township	2,402	454,035	64,268	44,746	40,200	623,251
Chesterfield Township	651	120,483	21,842	11,000	9,700	163,025
Cinnaminson Township	4,311	617,562	116,413	55,345	71,200	1,062,540
Dellancio Township	959	187,408	26,346	30,554	16,750	263,060
Delran Township	3,332	629,649	79,313	56,945	46,950	817,057
Eastampton Township	629	155,758	19,752	6,141	11,300	194,949
Edgewater Park Twp.	1,944	376,636	56,246	32,766	27,750	495,600
Evesham Township	6,393	1,505,397	124,170	64,257	71,950	1,765,774
Fieldsboro Borough	141	27,616	4,160	2,620	1,750	36,568
Florence Township	2,736	526,407	60,666	117,264	40,350	744,107
Hainesport Township	677	171,669	20,069	31,374	14,300	237,652
Lumberton Township	1,135	212,197	31,361	15,035	15,600	274,213
Manalapan Township	1,191	228,034	16,337	29,562	25,450	301,363
Maple Shade Township	3,979	775,262	124,143	169,122	64,650	1,153,177
Medford Township	5,192	960,210	67,619	39,605	55,050	1,122,884
Medford Lakes Borough	1,317	249,577	33,741	12,776	16,150	312,244
Moorestown Township	4,235	806,733	106,966	65,500	54,900	1,056,119
Mount Holly Township	2,276	464,406	69,256	57,051	36,250	646,965
Mount Laurel Township	7,928	1,444,764	100,461	72,500	83,400	1,701,145
New Hanover Township	151	27,345	69,629	1,750	2,250	121,174
North Hanover Township	577	100,666	59,021	5,750	9,350	174,809
Palmyra Borough	1,661	371,615	46,639	60,200	26,400	507,054
Pemberton Borough	207	40,594	9,876	3,930	2,350	56,750
Pemberton Township	5,767	1,087,064	146,616	76,964	106,300	1,424,164
Riverside Township	1,926	375,959	56,751	110,272	26,250	573,232
Riverton Borough	765	146,750	23,022	15,200	10,700	197,672
Shamong Township	1,301	235,766	11,256	9,500	11,350	267,676
Southampton Township	3,362	670,654	42,741	114,497	59,161	887,252
Springfield Township	669	124,264	16,651	11,750	9,650	162,335
Tabernacle Township	1,723	306,324	17,022	13,550	16,400	357,296
Washington Township	181	36,786	4,652	6,300	3,250	52,990
Weehampton Township	1,623	306,562	16,910	9,250	21,000	355,722
Willingsboro Township	8,266	1,607,424	309,903	56,000	134,250	2,307,577
Woodland Township	283	49,113	14,056	6,750	4,300	74,219
Wrightstown Borough	73	14,151	12,573	1,500	1,450	29,674
Totals	69,669	\$16,996,946	\$2,266,436	\$1,701,404	\$1,247,511	\$22,212,296

Difference in totals due to rounding

CAMDEN COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Audubon Borough	2,539	\$ 519,790	\$ 72,470	\$ 107,142	\$ 38,200	\$ 737,602
Audubon Park	465	65,580	9,674	—	—	75,234
Barrington Borough	1,791	372,284	59,190	65,577	32,600	529,831
Bellmawr Borough	3,514	710,145	110,323	146,250	58,900	1,025,818
Berlin Borough	1,382	272,559	37,752	38,398	19,600	386,277
Berlin Township	1,363	285,490	40,449	45,181	17,000	368,100
Brooklawn Borough	583	118,730	19,885	30,583	9,800	178,808
Camden City	10,118	2,159,944	877,748	353,892	92,300	3,283,884
Cherry Hill Township	18,895	3,872,444	455,551	258,871	238,850	4,625,318
Chester Township	310	83,833	9,728	12,558	3,050	89,987
Clementon Borough	1,303	285,192	35,055	43,250	13,850	357,147
Collingswood Borough	3,223	883,447	117,334	112,502	48,200	939,483
Gibbsboro	820	121,145	18,370	15,250	10,150	164,915
Gloucester City	2,887	578,404	102,301	170,013	43,250	693,968
Gloucester Township	12,087	2,388,423	245,354	237,354	134,350	2,983,481
Haddon Township	4,230	880,100	121,413	145,789	82,900	1,190,202
Haddonfield Borough	3,434	889,452	87,504	59,970	47,150	884,076
Haddon Heights Borough	2,285	484,799	82,884	81,312	35,950	644,925
Hi-Nella Borough	118	24,474	9,472	4,000	2,450	40,396
Lauren Springs Borough	548	113,368	19,820	20,875	8,750	162,813
Lawnside Borough	718	148,538	19,493	23,804	8,600	190,225
Lindenwald Borough	2,924	585,837	122,559	83,128	37,650	828,972
Magnolia Borough	1,178	239,198	42,201	50,417	17,550	349,364
Merchantville Borough	854	175,575	29,190	23,861	10,350	238,776
Mt. Ephraim Borough	1,408	293,943	37,583	82,251	23,000	436,777
Oaklyn Borough	1,128	231,095	30,977	54,359	18,700	335,131
Pennsauken Township	9,258	1,848,010	246,691	370,015	132,400	2,596,118
Pine Hill Borough	1,818	375,178	51,819	50,072	20,850	497,719
Pine Valley	6	1,235	189	—	—	1,404
Rummedale Borough	2,258	482,477	73,279	107,899	41,250	884,905
Somerdale Borough	1,393	281,924	47,257	80,215	24,300	413,898
Stratford Borough	1,910	374,248	89,335	43,679	35,050	522,312
Tavistock Borough	—	—	101	—	—	101
Voorhees Township	5,028	938,647	49,347	49,135	39,150	1,074,279
Waterford Township	2,834	523,759	30,878	30,987	29,050	648,652
Winslow Township	8,311	1,203,091	91,717	141,750	58,800	1,493,358
Woodlynne Borough	872	148,738	21,101	33,984	8,850	208,851
Totals	110,947	\$22,194,672	\$3,277,542	\$3,187,817	\$1,414,250	\$30,074,081

Difference in totals due to rounding

CAPE MAY COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Avalon Borough	595	\$ 113,824	\$ 12,708	\$ 15,363	\$ 11,450	\$ 153,345
Cape May City	682	174,216	26,797	30,680	16,450	250,343
Cape May Point Borough	101	19,529	1,416	4,358	2,100	27,403
Dennis Township	1,317	239,408	19,045	39,705	17,600	315,756
Lower Township	5,765	1,132,742	76,562	335,436	96,200	1,642,960
Middle Township	3,010	569,108	62,999	128,139	41,450	801,696
North Wildwood City	1,101	224,789	27,033	71,164	18,650	341,636
Ocean City	3,103	604,254	75,774	76,204	53,400	809,632
Sea Isle City	668	129,417	17,696	23,277	13,250	183,640
Stone Harbor Borough	372	73,383	6,292	12,606	7,200	101,463
Upper Township	2,667	470,452	—	42,597	33,750	546,799
West Cape May Borough	249	49,116	6,910	7,317	2,300	65,643
West Wildwood Borough	132	26,574	1,753	9,500	1,650	39,677
Wildwood City	684	144,350	21,741	39,148	10,750	215,967
Wildwood Crest Borough	972	191,420	24,269	37,535	17,400	270,624
Woodbine Borough	316	62,709	16,642	19,321	3,650	104,522
Totals	21,934	\$4,225,271	\$401,857	\$692,571	\$351,450	\$5,871,149

Difference in totals due to rounding

CUMBERLAND COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Bridgeton City	3,018	\$ 636,090	\$ 144,704	\$ 154,999	\$ 38,850	\$ 974,543
Commercial Township	1,209	230,715	26,224	81,750	17,150	355,839
Deerfield Township	645	125,434	18,269	29,750	8,150	179,603
Downe Township	509	97,644	12,168	32,431	7,350	149,593
Fairfield Township	1,033	200,270	36,437	48,000	10,900	295,607
Greenwich Township	232	47,681	6,472	10,977	2,600	67,750
Hopewell Township	1,152	224,843	28,112	33,222	13,350	299,527
Lawrence Township	548	111,663	16,516	30,000	6,250	164,429
Maurice River Township	943	186,755	28,954	43,084	12,350	271,143
Millville City	5,205	1,044,898	154,446	223,706	75,450	1,498,500
Shiloh Borough	138	29,219	4,011	7,250	1,750	42,230
Stow Creek Township	353	66,494		11,750	3,900	89,829
Upper Deerfield Township	1,774	340,103	46,248	58,900	21,550	466,799
Vineland City	10,210	2,044,056	344,756	430,388	116,300	2,935,500
Totals	26,967	\$5,385,865	\$875,000	\$1,186,107	\$333,900	\$7,790,872

Difference in totals due to rounding

ESSEX COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Belleville Town	6,476	\$ 1,326,936	\$ 262,410	\$ 316,672	\$ 65,650	\$ 1,993,668
Bloomfield Town	9,216	1,652,186	351,801	295,458	121,250	2,620,995
Caldwell Borough	1,329	258,277	58,549	26,193	16,150	359,169
Cedar Grove Township	3,106	563,644	97,043	45,516	45,900	772,103
East Orange City	5,908	1,343,593	515,010	181,960	48,100	2,086,663
Essex Falls Township	636	118,320	17,089	1,847	5,500	142,756
Fairfield Township	2,001	364,562	48,740	33,750	27,000	474,072
Glen Ridge Borough	1,989	396,187	57,471	9,545	20,900	484,103
Irrington Township	5,882	1,245,589	393,834	149,896	38,950	1,828,069
Livingston Township	7,662	1,431,023	207,636	76,250	100,650	1,815,559
Maplewood Township	5,783	1,146,554	165,064	116,500	65,200	1,495,316
Millburn Township	5,100	951,821	140,987	22,775	54,400	1,169,993
Montclair Township	6,800	1,343,584	292,544	105,378	67,000	1,808,506
Newark City	16,523	3,473,501	2,514,717	670,500	119,850	6,778,568
North Caldwell Township	1,658	307,654	45,774	5,500	16,350	377,278
Nutley Township	6,574	1,317,649	217,377	213,852	95,550	1,844,428
Orange Township	2,496	537,023	224,469	70,250	19,300	851,062
Roseland Borough	1,325	246,879	31,044	12,977	17,000	308,700
South Orange Village Twp.	3,350	674,913	112,413	24,393	32,550	844,269
Verona Township	3,820	741,834	103,548	56,525	49,000	950,807
West Caldwell Township	3,135	597,346	83,122	30,297	37,300	748,065
West Orange Township	9,104	1,815,625	293,993	132,125	109,950	2,351,593
Totals	109,673	\$22,076,620	\$6,234,665	\$2,599,958	\$1,196,300	\$32,107,543

Difference in totals due to rounding

GLOUCESTER COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Clayton Borough	1,361	\$ 273,553	\$ 39,370	\$ 51,000	\$ 16,700	\$ 380,823
Deptford Township	5,995	1,185,376	169,378	196,255	91,450	1,642,459
East Greenwich Township	1,313	247,022	23,662	18,378	15,850	304,912
Elk Township	762	151,004	19,820	28,000	10,450	209,274
Franklin Township	3,508	682,980	88,066	118,161	37,550	904,757
Glassboro Borough	2,407	490,318	93,234	75,448	35,950	694,948
Greenwich Township	1,507	284,427	39,741	64,811	26,850	415,829
Harrison Township	976	190,508	19,382	12,238	11,750	239,878
Logan Township	1,221	222,187	12,303	17,000	10,600	262,090
Mantua Township	2,467	488,443	69,504	51,500	38,900	648,347
Monroe Township	5,369	1,030,033	110,829	178,329	87,250	1,388,441
National Park Borough	879	175,815	26,325	34,042	14,250	250,432
Newfield Borough	424	84,120	10,753	17,321	3,650	115,844
Paulsboro Borough	1,431	290,303	56,493	65,262	22,300	434,358
Pitman Borough	2,340	460,810	71,122	58,873	32,650	623,255
South Harrison Township	411	78,728	8,730	9,750	3,700	100,906
Swedesboro Borough	435	88,572	18,213	17,391	4,400	124,576
Washington Township	9,973	1,858,095	121,008	107,655	101,800	2,186,558
Wenonah Borough	670	130,215	18,618	8,183	8,950	161,966
West Deptford Township	4,346	828,839	102,975	99,942	65,750	1,095,306
Westville Borough	1,132	231,773	36,269	61,500	16,850	348,392
Woodbury City	2,273	455,824	86,054	63,937	31,800	637,715
Woodbury Heights Borough	927	183,040	25,584	20,426	12,900	241,950
Woolwich Township	325	62,957	7,753	8,750	2,650	80,110
Totals	52,450	\$10,168,638	\$1,249,186	\$1,386,150	\$684,950	\$13,488,924

Difference in totals due to rounding

HUDSON COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Bayonne City	8,744	\$ 1,796,273	\$ 495,123	\$ 333,340	\$ 127,700	\$ 2,752,436
East Newark Borough	226	46,708	13,314	11,500	2,400	73,992
Guttenburg Town	1,038	196,095	38,999	21,602	4,900	261,596
Harrison Town	1,294	253,834	81,908	52,474	18,800	407,016
Hoboken City	2,051	393,639	312,060	77,936	16,750	800,385
Jersey City City	17,865	3,789,168	1,727,387	800,860	221,800	6,539,215
Kearny Town	5,660	1,102,615	256,915	190,189	72,500	1,822,219
North Bergen Township	5,993	1,227,747	324,768	267,858	58,200	1,878,573
Secaucus City	3,061	584,336	81,605	95,581	41,850	803,372
Union City City	3,171	661,766	388,036	91,904	22,050	1,163,756
Weehawken Township	1,126	227,090	89,122	26,376	12,600	355,188
West New York Town	2,545	541,760	277,342	86,729	18,500	926,331
Totals	52,774	\$10,821,031	\$4,086,579	\$2,058,348	\$618,050	\$17,584,008

Difference in totals due to rounding

HUNTERDON COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Alexandria Township	903	\$ 164,061	\$ 15,741	\$ 10,500	\$ 8,850	\$ 198,952
Bathlehem Township	861	156,506	11,022	10,000	9,650	187,178
Bloomsbury Borough	228	43,570	8,000	8,000	2,850	58,220
Califon Borough	304	58,582	7,044	7,282	2,900	73,808
Clinton Town	433	81,372	11,764	3,675	4,950	101,781
Clinton Township	2,581	457,509	36,370	19,301	26,400	539,580
Delaware Township	1,088	200,790	23,359	22,000	13,100	259,249
East Amwell Township	1,138	207,042	18,707	14,941	12,250	252,940
Flemington Borough	569	110,810	27,202	15,750	8,700	180,262
Franklin Township	763	138,844	15,337	10,750	8,600	173,531
Frenchtown Borough	297	57,079	10,281	9,500	3,550	80,410
Glen Gardner Borough	441	78,371	4,955	5,250	1,850	90,426
Hampton Borough	306	80,072	9,843	8,246	3,350	79,511
High Bridge Borough	1,041	196,105	19,348	18,468	10,100	244,021
Holland Township	1,402	245,125	—	33,708	21,100	299,931
Kingwood Township	730	135,431	16,449	15,500	7,900	175,280
Lambertville City	910	173,500	29,581	42,999	10,550	256,610
Lebanon Borough	249	47,147	6,101	3,500	2,050	58,798
Lebanon Township	1,425	253,713	31,550	28,250	15,750	329,283
Millford Borough	317	81,042	8,831	12,119	4,550	86,542
Raritan Township	4,018	732,505	51,437	31,981	32,700	848,823
Readington Township	3,485	822,768	55,617	41,250	38,400	758,035
Stockton Borough	158	30,389	4,180	6,000	2,800	43,389
Tewksbury Township	1,302	233,343	21,910	7,249	13,050	275,552
Union Township	945	189,173	18,033	8,500	8,800	204,306
West Amwell Township	618	114,887	15,438	14,250	8,250	152,825
Totals	26,488	\$4,827,538	\$478,080	\$404,966	\$278,400	\$5,988,982

Difference in totals due to rounding

MERCER COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
East Windsor Township	4,958	\$ 918,008	\$ 137,559	\$ 24,573	\$ 28,500	\$ 1,108,640
Ewing Township	8,513	1,852,375	223,208	220,023	128,600	2,222,206
Hamilton Township	22,588	4,364,262	556,895	725,011	357,050	8,005,018
Hightstown Borough	1,078	209,089	37,685	20,459	10,600	277,833
Hopewell Borough	487	88,752	13,404	9,287	4,850	118,293
Hopewell Township	3,240	595,710	71,189	48,474	41,150	754,523
Lawrence Township	5,687	1,072,747	135,084	100,472	83,800	1,371,883
Pennington Borough	607	111,878	14,829	4,250	8,400	136,957
Princeton Borough	1,187	227,223	82,448	18,835	11,900	338,406
Princeton Township	2,982	557,323	94,818	28,750	29,800	708,891
Trenton City	14,057	2,857,494	720,152	879,854	150,100	4,507,590
Washington Township	1,343	242,488	23,595	17,355	12,550	285,988
West Windsor Township	3,073	558,432	49,688	20,750	21,750	650,818
Totals	89,778	\$13,553,589	\$2,164,332	\$1,912,093	\$864,850	\$18,494,844

Difference in totals due to rounding

MIDDLESEX COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Carteret Borough	4,237	\$ 811,311	\$ 152,592	\$ 245,483	\$ 61,900	\$ 1,291,286
Cranbury Township	829	114,369	15,640	6,500	4,250	142,759
Dunellen Borough	1,499	282,579	48,338	47,142	23,300	401,357
East Brunswick Township	11,237	2,045,434	249,688	127,700	137,100	2,559,902
Edison Township	19,043	3,393,238	478,450	308,947	229,250	4,407,885
Helmetta Borough	253	48,921	8,640	7,500	2,400	65,461
Highland Park Borough	2,191	424,335	100,110	38,487	28,350	589,282
Jamesburg Borough	1,024	192,005	32,428	26,250	10,850	281,831
Metuchen Borough	3,621	878,893	109,815	80,354	50,850	899,512
Middlesex Borough	3,448	653,920	105,287	85,009	55,150	899,348
Milltown Borough	2,048	385,543	48,248	53,829	31,350	518,968
Monroe Township	7,745	1,509,640	72,571	85,538	128,400	1,774,147
New Brunswick City	3,305	874,747	288,485	149,647	42,200	1,155,059
North Brunswick Township	5,508	990,691	121,447	94,183	57,400	1,263,721
Old Bridge Township	12,242	2,287,994	351,787	229,427	180,100	3,009,288
Perth Amboy City	5,130	1,001,789	268,039	225,118	61,400	1,558,348
Piscataway Township	8,849	1,546,388	270,533	152,221	101,700	2,072,840
Plainboro Township	2,195	378,135	13,517	3,328	6,400	402,378
Sayreville Borough	8,520	1,537,455	228,804	217,355	144,250	2,127,864
South Amboy City	1,728	327,107	85,897	88,750	25,050	506,804
South Brunswick Township	5,578	971,798	104,088	52,750	52,700	1,181,338
South Plainfield Borough	5,802	1,071,198	138,234	94,850	94,850	1,451,031
South River Borough	3,457	683,098	106,784	187,650	51,450	1,008,982
Spotwood Borough	1,908	350,590	57,338	31,208	30,000	489,134
Woodbridge Township	22,838	4,239,072	687,254	887,288	384,900	8,178,482
Totals	143,833	\$28,583,048	\$4,128,241	\$3,509,853	\$1,971,850	\$36,192,792

Difference in totals due to rounding

MONMOUTH COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Aberdeen Township	4,202	\$ 779,643	\$ 126,525	\$ 76,469	\$ 47,950	\$ 1,034,767
Allentown Borough	201	36,343	6,607	2,250	2,350	49,550
Allentown Borough	466	67,960	12,101	6,646	5,200	113,929
Aasbury Park City	1,274	269,401	110,627	47,641	11,650	439,319
Atlantic Highlands	1,149	221,671	35,494	24,080	15,400	296,655
Avon-By-The-Sea Borough	489	84,247	14,595	6,832	7,800	125,074
Belmar Borough	1,045	204,969	39,134	26,766	16,800	287,471
Bradley Beach Borough	739	147,516	26,314	33,864	8,350	216,064
Brielle Borough	1,271	240,274	24,067	11,675	15,350	291,566
Colts Neck Township	1,910	339,035	42,741	9,810	16,700	410,286
Deal Borough	356	66,667	16,346	2,500	4,550	90,065
Eatontown Borough	1,905	351,184	76,639	22,970	26,150	480,953
Englishtown Borough	231	43,660	6,090	5,500	1,500	56,950
Fair Haven Borough	1,806	303,087	41,932	17,042	20,000	382,071
Farmingdale Borough	272	50,640	9,371	6,000	3,700	69,811
Freehold Borough	2,024	366,598	74,425	43,494	25,550	530,067
Freehold Township	5,469	991,083	117,233	42,811	57,300	1,206,427
Hazlet Township	5,378	986,030	155,760	62,679	78,550	1,301,019
Highlands Borough	1,004	194,966	26,076	43,250	10,800	277,096
Holmdel Township	2,756	464,671	44,664	14,750	23,450	567,735
Howell Township	9,590	1,733,550	162,165	159,691	61,650	2,137,256
Interlaken Borough	341	65,677	6,022	2,250	5,900	61,849
Keansburg Borough	1,956	376,167	68,931	67,363	19,150	533,631
Keypoint Borough	1,372	286,566	49,954	39,166	18,050	373,756
Little Silver Borough	1,756	334,767	41,359	10,135	22,300	406,561
Loch Arbour Village	69	17,620	2,629	1,000	1,000	22,249
Long Branch City	4,261	855,778	225,939	105,327	53,350	1,240,394

MONMOUTH COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Manalapan Township	8,988	1,297,459	108,717	83,032	68,100	1,565,308
Manasquan Borough	1,390	263,821	33,437	39,768	21,900	359,024
Marlboro Township	8,650	1,188,357	91,009	32,305	51,600	1,363,271
Matawan Borough	1,792	339,178	85,861	28,500	22,550	455,887
Midletown Township	17,596	3,268,889	389,689	233,491	224,700	4,114,734
Millstone Township	1,188	218,522	18,337	15,395	10,700	280,954
Monmouth Beach Borough	984	182,064	15,640	5,570	10,450	213,904
Neptune Township	6,133	1,178,603	191,591	153,495	88,050	1,611,739
Neptune City Borough	1,050	203,488	38,055	42,681	15,650	299,874
Ocean Township	5,598	1,048,824	140,120	61,728	70,550	1,319,022
Oceanport Borough	1,478	271,387	37,887	9,000	18,800	337,054
Red Bank Borough	2,038	402,087	84,133	58,182	20,000	564,402
Roosevelt Borough	268	52,968	5,730	4,000	2,050	64,648
Rumson Borough	1,879	349,158	50,158	31,880	23,700	454,674
Sea Bright Borough	432	80,528	9,910	10,750	3,600	104,786
Sea Girt Borough	718	135,568	14,090	4,500	11,850	188,006
Shrewsbury Borough	947	181,409	22,415	10,609	12,350	228,783
Shrewsbury Township	299	59,379	8,562	—	50	67,991
South Belmar Borough	392	78,245	9,842	18,000	5,000	109,087
Spring Lake Borough	984	183,422	25,381	9,304	15,300	233,407
Spring Lake Heights	1,295	246,878	31,718	31,838	20,150	330,362
Tinton Falls Borough	2,768	508,537	57,808	28,038	27,900	622,283
Union Beach Borough	1,824	309,746	44,999	88,477	22,250	443,472
Upper Freehold Township	760	138,732	18,404	14,430	8,500	180,066
Wall Township	5,285	973,786	115,985	94,588	64,200	1,248,437
West Long Branch Boro	1,880	353,634	47,581	21,750	27,250	450,195
Totals	125,548	\$23,443,055	\$3,250,648	\$2,035,098	\$1,489,500	\$30,198,299

Difference in totals due to rounding

MORRIS COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Boonton Town	1,723	\$ 326,630	\$ 62,830	\$ 55,989	\$ 23,250	\$ 468,899
Boonton Township	1,005	177,475	21,878	15,314	12,150	228,815
Butler Borough	1,665	306,995	52,044	41,250	24,450	424,639
Chatham Borough	2,202	399,297	65,828	21,883	28,000	514,808
Chatham Township	2,604	461,651	57,471	13,586	27,150	559,858
Chester Borough	317	57,295	9,337	4,250	3,600	74,482
Chester Township	1,392	243,917	30,741	7,500	13,050	295,208
Denville Township	3,914	699,818	98,155	72,238	48,600	918,811
Dover Town	2,513	478,262	105,489	61,835	28,700	674,266
East Hanover Township	2,591	452,570	55,111	36,528	31,900	576,109
Florham Park Borough	2,518	436,202	55,549	21,497	35,700	548,948
Hanover Township	3,237	569,341	77,358	54,097	46,650	747,448
Harding Township	1,127	193,480	22,518	7,000	11,300	234,296
Jefferson Township	4,857	829,070	105,031	71,434	47,950	1,053,485
Kinnelon Borough	2,511	443,335	53,729	9,625	24,450	531,139
Lincoln Park Borough	2,683	482,991	64,043	38,698	26,100	811,832
Madison Borough	3,302	605,187	114,537	55,000	39,950	814,874
Mendham Borough	1,312	234,209	27,572	7,625	14,200	283,606
Mendham Township	1,213	215,984	27,100	4,000	11,350	258,334
Mine Hill Township	989	180,025	24,876	30,448	13,850	249,197
Montville Township	4,178	723,834	88,627	37,805	44,750	892,818
Morris Township	5,150	904,186	138,244	53,500	54,200	1,148,130
Morris Plains Borough	1,598	291,659	38,089	19,663	21,800	371,211
Morristown Town	2,172	398,550	118,211	42,500	22,400	581,861
Mountain Lakes Borough	1,046	189,458	32,325	1,250	9,400	232,433
Mt. Arlington Borough	804	145,744	26,831	14,250	9,150	195,975
Mt. Olive Township	3,804	675,179	94,211	58,250	33,300	860,940
Nelcong Borough	608	114,313	21,000	25,750	8,650	169,713
Par-Troy Hills Township	10,099	1,767,215	390,395	141,493	114,900	2,414,003
Passaic Township	2,158	389,581	52,280	34,854	26,600	503,295
Pequanock Township	3,625	867,283	99,287	68,350	53,550	888,430
Randolph Township	4,438	781,797	101,323	24,093	43,250	950,463
Riverdale Borough	629	115,959	18,842	15,771	10,900	161,472
Rockaway Borough	1,437	282,477	44,898	35,821	22,150	365,146
Rockaway Township	5,172	932,505	134,896	47,734	51,200	1,168,335
Roxbury Township	5,485	977,192	116,896	72,579	62,700	1,229,387
Victory Gardens Borough	138	24,794	7,550	4,500	1,650	38,494
Washington Township	3,693	648,800	52,077	22,817	31,800	755,284
Wharton Borough	1,194	221,421	38,581	25,500	16,150	301,632
Totals	100,901	\$18,025,241	\$2,741,496	\$1,376,075	\$1,150,650	\$23,293,462

Difference in totals due to rounding

OCEAN COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Barnegat Township	2,523	\$ 460,324	\$ 25,685	\$ 64,165	\$ 37,400	\$ 607,574
Barnegat Light Borough	222	41,780	4,213	6,950	5,050	57,973
Bay Head Borough	319	59,227	7,348	5,750	5,150	77,475
Beach Haven Borough	435	66,774	10,685	14,025	8,950	120,434
Beachwood Borough	2,442	462,702	38,538	84,148	30,550	613,938
Berkeley Township	14,893	3,052,544	85,447	1,075,838	305,493	4,519,120
Brick Township	19,066	3,614,230	306,251	467,037	260,000	4,669,518
Dover Township	19,331	3,863,157	341,453	622,187	260,223	4,907,021
Egglewood Township	350	65,397	5,865	16,707	5,100	93,069
Harvey Cedars Borough	128	24,018	3,303	4,750	34,971	34,971
Island Heights Borough	464	88,296	9,809	15,250	7,000	120,355
Jackson Township	7,115	1,327,296	144,300	105,500	73,822	1,651,018
Lacey Township	6,347	1,169,799	52,920	262,256	113,319	1,616,296
Lakehurst Borough	500	96,015	19,853	13,214	7,550	136,632
Lakewood Township	9,737	1,976,004	222,086	358,637	106,129	2,662,866
Lavallette Borough	734	142,009	10,180	32,649	14,300	199,136
Little Egg Harbor Township	3,431	677,365	47,075	144,043	61,900	930,383
Long Beach Township	1,216	233,858	23,898	50,847	27,200	335,803
Manchester Township	15,982	3,333,432	93,470	360,876	196,650	3,964,628
Mantoloking Borough	143	26,406	2,022	250	2,300	30,978
Ocean Township	1,560	309,335	17,932	71,492	27,050	425,809
Ocean Gate Borough	438	86,857	7,550	24,231	8,600	125,236
Pine Beach Borough	569	116,037	9,676	17,535	8,300	151,746
Plumsted Township	1,239	233,649	31,179	34,500	16,500	316,026
Pt. Pleasant Borough	5,074	963,024	112,615	169,179	76,450	1,343,266
Pt. Pleasant Beach Boro	1,110	211,534	32,595	35,533	16,100	287,762
Seaside Heights Borough	261	55,942	6,966	20,353	5,250	90,511
Seaside Park Borough	503	97,619	10,045	17,750	10,750	136,364
Ship Bottom Borough	406	76,047	7,954	21,711	6,300	116,012
South Toms River Borough	808	152,655	29,157	25,233	8,800	215,645
Stafford Township	3,644	692,149	33,437	153,467	68,900	947,953
Surf City Borough	459	66,947	6,494	22,692	10,000	130,133
Tuckerton Borough	675	131,703	15,168	32,282	11,350	190,503
Totals	122,060	\$23,680,511	\$1,779,379	\$4,390,636	\$1,809,836	\$31,660,364

Difference in totals due to rounding

PASSAIC COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Bloomington Borough	1,682	\$ 361,757	\$ 55,752	\$ 43,809	\$ 25,600	\$ 487,116
Clifton City	16,806	3,212,216	554,616	679,941	256,700	4,703,475
Haledon Borough	1,184	234,264	45,167	49,255	15,400	344,106
Hawthorne Borough	4,206	609,591	129,199	172,196	60,450	1,171,436
Little Falls Township	2,612	492,404	61,133	79,250	36,650	669,437
North Haledon Borough	2,091	401,352	52,111	70,586	27,750	551,799
Passaic City	4,151	659,502	377,216	137,732	39,000	1,413,450
Paterson City	11,653	2,538,741	993,550	454,625	66,950	4,073,666
Pompton Lakes Borough	2,764	533,670	79,245	62,500	36,350	713,765
Prospect Park Borough	754	146,700	35,730	36,348	9,400	226,178
Ringwood Borough	3,346	627,025	76,302	42,000	31,600	779,127
Totowa Borough	2,640	496,520	76,641	141,167	48,650	767,378
Wanaque Borough	2,324	447,406	64,664	65,250	30,550	607,890
Wayne Township	12,052	2,240,975	336,520	158,164	156,250	2,893,909
West Milford Township	6,973	1,165,517	126,255	107,750	70,600	1,492,322
West Paterson Borough	2,163	414,593	64,065	102,750	34,350	635,756
Totals	77,025	\$15,004,255	\$3,176,386	\$2,403,322	\$969,050	\$21,553,013

Difference in totals due to rounding

SALEM COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Alloway Township	703	\$ 134,570	\$ 17,898	\$ 33,984	\$ 10,300	\$ 196,752
Carneys Point Township	1,964	383,889	50,527	57,550	27,400	519,146
Elmer Borough	382	75,138	11,359	18,438	4,800	107,731
Elsinboro Township	409	78,600	8,157	15,425	6,550	108,732
Lower Alloways Creek	378	57,282	—	10,360	4,800	72,442
Mannington Township	368	89,242	12,775	15,987	5,400	103,404
Oldmans Township	465	91,727	14,460	9,833	5,300	121,320
Penns Grove Borough	808	169,918	42,100	41,696	9,950	263,662
Pennsville Township	3,580	656,938	96,773	106,274	58,700	918,683
Pittsgrove Township	809	149,928	18,404	13,600	10,450	192,380
Pittsgrove Township	1,735	323,658	33,640	55,215	19,950	432,463
Quinton Township	611	116,242	18,067	23,825	9,200	167,134
Salem City	973	200,735	53,931	54,483	14,550	323,699
Upper Pittsgrove Township	781	140,505	20,595	18,966	8,800	188,866
Woodstown Borough	753	153,635	22,078	22,298	9,650	207,662
Totals	14,707	\$2,801,779	\$420,764	\$495,733	\$205,800	\$3,924,078

Difference in totals due to rounding

SOMERSET COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Bedminster Township	2,029	\$ 343,432	\$ 17,631	\$ 11,932	\$ 11,150	\$ 384,346
Bernards Township	4,496	801,452	92,798	19,359	40,050	953,657
Bernardsville Borough	1,722	311,681	45,336	20,312	19,750	397,079
Bound Brook Borough	1,762	344,315	71,965	72,467	25,900	514,647
Branchburg Township	2,637	501,596	43,145	14,319	28,450	567,510
Bridgewater Township	6,425	1,521,592	211,748	110,742	101,750	1,945,632
Far Hills Borough	139	25,603	5,292	1,771	1,500	34,166
Franklin Township	10,154	1,636,200	216,287	114,379	68,950	2,257,616
Green Brook Township	1,292	236,595	30,673	26,575	16,700	312,543
Hillaborough Township	7,226	1,265,628	84,268	57,000	54,650	1,461,744
Millville Borough	2,741	531,217	91,144	-150,222	50,000	622,583
Millstone Borough	132	24,667	4,416	2,750	1,600	33,653
Montgomery Township	2,336	416,103	44,392	12,716	20,150	493,361
North Plainfield Borough	3,933	769,762	152,322	95,000	46,100	1,065,184
Peapack-Gladstone Borough ..	465	66,174	13,261	5,663	6,150	111,468
Raritan Borough	1,351	266,629	46,639	92,203	19,950	426,321
Rocky Hill Borough	180	32,620	6,168	3,500	1,650	44,338
Somerville Borough	2,061	406,430	91,211	57,285	30,400	567,306
South Bound Brook Borough ..	699	176,243	32,763	26,691	13,400	251,287
Warren Township	3,016	533,276	61,684	21,500	33,650	650,110
Watchung Borough	1,465	263,367	33,235	6,229	19,100	321,931
Totals	56,703	\$10,719,000	\$1,397,596	\$924,994	\$635,300	\$13,676,690

Difference in totals due to rounding

SUSSEX COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Andover Borough	142	\$ 26,288	\$ 5,829	\$ 2,686	\$ 1,400	\$ 35,983
Andover Township	1,131	209,184	22,651	14,523	13,650	260,008
Branchville Borough	219	40,878	5,885	7,133	3,250	57,128
Byram Township	2,197	398,462	36,289	22,000	21,800	478,351
Frankford Township	1,241	234,204	20,831	23,505	17,250	295,790
Franklin Borough	1,089	218,549	29,898	38,758	11,500	298,503
Fredon Township	665	123,555	10,719	8,677	6,450	149,401
Green Township	853	117,709	11,123	4,750	6,750	140,332
Hamburg Borough	530	99,748	12,874	15,250	4,350	132,022
Hampton Township	1,193	222,148	15,708	24,359	13,250	275,465
Hardydon Township	1,231	233,961	26,190	20,250	13,700	294,101
Hopatcong Borough	4,474	832,024	73,212	75,751	45,500	1,026,487
Lafayette Township	479	90,378	9,371	7,500	4,550	111,799
Montague Township	564	105,805	9,034	14,639	9,000	136,478
Newton Town	1,340	253,125	50,895	47,250	18,450	369,520
Ogdensburg Borough	893	137,803	17,359	13,725	8,550	177,237
Sandyton Township	472	88,915	9,202	18,250	5,850	122,217
Sparta Township	3,924	719,427	77,984	24,175	41,000	862,586
Stanhope Borough	954	182,110	22,651	18,436	9,000	230,197
Stillwater Township	1,114	207,701	18,247	22,592	13,200	259,740
Sussex Borough	311	60,875	14,256	12,235	4,300	91,466
Vernon Township	5,100	927,519	55,313	70,081	50,700	1,103,613
Waipack Township	8	1,348	2,829	217	194	4,386
Wantage Township	2,178	406,083	33,842	50,410	22,850	513,185
Totals	31,902	\$5,937,399	\$589,132	\$555,150	\$346,284	\$7,427,975

Difference in totals due to rounding

UNION COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Berkeley Heights Township	3,273	\$ 597,770	\$ 91,683	\$ 25,896	\$ 43,500	\$ 758,849
Clark Township	4,313	813,677	128,795	98,214	83,250	1,123,936
Cranford Township	6,359	1,199,711	186,501	112,387	98,350	1,596,949
Elizabeth City	10,727	2,125,099	773,139	407,862	106,350	3,412,450
Fanwood Borough	2,162	409,496	62,560	19,897	28,450	520,403
Garwood Borough	1,041	207,729	35,932	40,821	19,050	303,532
Hillside Township	4,705	933,455	144,974	120,578	50,400	1,249,407
Kenilworth Borough	2,153	418,933	62,897	98,773	34,750	615,253
Linden City	8,179	1,570,235	283,948	411,960	132,200	1,398,343
Mountainside Borough	2,160	405,411	50,460	21,113	31,800	508,784
New Providence Borough	3,055	589,058	96,335	34,532	44,200	744,125
Plainfield City	6,499	1,289,665	324,084	105,190	57,000	1,755,949
Rahway City	5,864	1,169,925	199,647	227,955	98,200	1,695,727
Roselle Borough	4,277	863,829	155,996	137,860	58,450	1,216,135
Roselle Park Borough	2,829	570,215	98,528	92,857	41,750	803,348
Scotch Plains Township	5,877	1,105,344	154,951	77,575	76,700	1,416,570
Springfield Township	3,784	732,588	103,816	59,603	55,000	950,807
Summit City	4,707	871,532	157,277	66,970	53,400	1,149,179
Union Township	13,673	2,870,934	354,668	453,844	190,050	3,669,494
Westfield Town	7,722	1,445,820	229,983	83,196	94,800	1,853,799
Winfield Township	655	140,802	15,269	—	—	156,071
Totals	104,014	\$20,091,128	\$3,711,249	\$2,697,083	\$1,339,650	\$27,899,110

Difference in totals due to rounding

WARREN COUNTY	HOMESTEAD REBATE		Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total
	Number	Amount				
Allamuchy Township	910	\$ 167,007	\$ 8,191	\$ 6,500	\$ 9,000	\$ 190,698
Alpha Borough	656	130,086	19,348	42,125	11,450	203,011
Belvidere Town	613	121,087	18,608	15,281	9,300	164,276
Blairstown Township	1,377	239,203	—	25,672	16,350	281,225
Franklin Township	596	111,277	13,786	15,865	6,300	147,228
Frelinghuysen Township	413	77,914	7,887	6,750	4,200	96,751
Greenwich Township	477	91,007	10,685	13,000	5,450	120,142
Hackettstown Township	1,622	309,248	67,414	39,000	22,900	438,562
Hardwick Township	287	53,852	4,213	4,250	3,000	65,315
Harmony Township	767	145,938	13,921	20,023	10,400	190,282
Hope Township	422	80,061	8,055	7,500	4,650	100,266
Independence Township	826	152,689	15,134	13,919	9,850	191,592
Knowlton Township	583	110,028	12,033	13,500	8,850	142,411
Liberty Township	588	113,815	8,696	15,250	5,500	143,261
Lopatcong Township	1,259	240,271	24,842	43,601	19,200	327,914
Mansfield Township	1,227	231,304	27,775	27,426	11,950	298,455
Oxford Township	447	89,078	12,842	20,699	5,050	127,667
Panauquary Township	—	—	—	—	—	—
Phillipsburg Town	3,383	682,307	119,795	185,401	53,200	1,040,703
Pohatcong Township	1,045	199,861	28,898	42,340	16,350	285,449
Washington Borough	1,299	259,365	42,606	40,425	14,250	356,646
Washington Township	1,379	258,333	25,617	31,697	16,950	332,597
White Township	754	138,966	16,688	15,250	9,000	179,904
Totals	20,932	\$4,002,697	\$505,034	\$645,473	\$271,150	\$5,424,354

Difference in totals due to rounding

APPENDIX 4

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TABLE OF EQUALIZED VALUATIONS ...	367

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1989

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a)	(b)					
	Land	Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Value, Partial Exemptions and Abatements (Assessed Value)	Net Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Atlantic	\$ 5,438,796,132	\$ 8,687,938,592	\$ 14,124,734,724	\$ 9,885,000	\$ 14,114,749,724	\$ 110,025,670	\$ 14,224,775,394
2. Bergen	28,853,986,605	34,499,525,870	63,353,512,475	7,610,300	63,345,902,175	310,781,068	63,656,683,243
3. Burlington	3,558,857,916	8,812,548,278	12,171,404,194	8,729,980	12,162,674,214	122,167,792	12,284,842,006
4. Camden	1,974,204,599	8,208,529,549	8,182,734,148	16,440,721	8,166,293,427	105,417,537	8,271,710,964
5. Cape May	5,314,042,107	4,636,006,538	9,950,048,645	99,100	9,949,949,545	55,065,434	10,005,014,979
6. Cumberland	821,898,748	2,074,124,847	2,696,023,593	57,013,700	2,639,009,893	38,986,585	2,677,996,458
7. Essex	5,647,171,540	9,915,748,360	15,562,919,900	11,238,900	15,551,681,000	139,419,300	15,691,100,300
8. Gloucester	1,253,472,550	3,822,685,625	5,078,158,175	16,493,225	5,059,664,950	60,195,958	5,119,860,908
9. Hudson	4,841,689,822	10,208,627,597	15,050,317,219	44,130,800	15,006,186,419	100,178,285	15,106,364,704
10. Hunterdon	2,762,730,287	4,047,735,929	6,810,468,216	.....	6,810,466,218	37,045,342	6,847,511,558
11. Mercer	1,788,812,024	4,887,154,410	6,433,766,434	11,873,750	6,421,892,684	61,701,428	6,483,594,112
12. Middlesex	9,785,421,800	18,510,734,400	28,596,156,200	33,919,400	28,582,238,800	258,446,956	28,820,683,756
13. Monmouth	9,984,474,708	15,225,784,381	25,210,259,087	24,452,550	25,185,806,537	182,107,553	25,367,914,090
14. Morris	8,428,088,711	14,499,062,804	22,925,149,315	368,500	22,924,782,815	204,531,678	23,129,294,491
15. Ocean	9,025,159,995	11,504,669,838	20,529,829,833	81,993,800	20,447,836,033	120,147,060	20,567,983,093
16. Passaic	4,342,815,857	7,007,057,097	11,349,872,954	2,048,750	11,347,826,204	70,475,028	11,418,101,232
17. Salem	240,791,125	868,069,595	1,108,860,720	247,300	1,106,813,420	17,202,617	1,123,816,037
18. Somerset	5,734,014,579	9,735,188,096	15,469,180,875	2,133,300	15,467,047,375	108,828,011	15,575,875,386
19. Sussex	1,897,288,453	3,220,418,040	4,917,704,493	148,975	4,917,557,518	20,618,851	4,938,178,369
20. Union	7,415,775,925	11,525,600,500	18,941,378,425	138,200	18,941,240,225	115,194,108	19,056,434,333
21. Warren	1,584,481,997	2,565,307,864	4,189,789,861	3,759,370	4,186,010,491	27,532,871	4,193,543,362
Totals	\$120,287,553,278	\$192,360,492,010	\$312,628,045,288	\$332,837,821	\$312,295,207,665	\$2,268,049,110	\$314,561,256,775

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A		
							County Taxes		
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table—Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	i Total County Taxes Apportioned (Including Total Net Adjustments)	ii Adjustments Resulting From County Equalization Table Appeals (R.S. 54:2-37)	
1. Atlantic				\$ 208,584,761	1,865,555,895	15,881,746,528	75,436,313.74		
2. Bergen			183,049	1,101,229,284	13,509,445,963	76,065,062,971	177,810,872.53		
3. Burlington				387,956,563	3,088,876,513	14,985,761,956	87,320,812.05		
4. Camden			26,899	85,158,900	7,029,828,077	15,216,407,040	151,138,525.00		
5. Cape May				1,079,193,303	893,163,248	9,818,984,924	42,053,562.08		
6. Cumberland				89,892,503	471,509,473	3,059,613,428	32,871,038.07		
7. Essex			1,865,350	724,244,646	19,450,588,957	34,419,309,961	221,588,200.17	2,351,765.75	2,351,765.75
8. Gloucester				68,979,414	1,875,759,539	6,926,641,033	54,324,553.98		
9. Hudson			11,142,862	1,161,419,510	7,323,953,514	21,280,041,590	132,450,990.23		
10. Hunterdon				549,174,839	2,101,426,603	8,399,763,322	29,136,829.02		
11. Mercer			549,486	103,053,948	9,463,658,719	15,844,748,369	64,685,108.46		
12. Middlesex			1,388,028	70,265,162	18,768,529,222	47,518,335,844	178,762,639.58		
13. Monmouth			189,867	1,820,157,509	13,079,127,231	36,627,711,679	149,536,365.37		
14. Morris			726,495		20,988,127,350	44,128,148,336	97,508,430.95		
15. Ocean			412,763	947,996,418	10,953,672,885	30,574,072,303	118,083,095.96		
16. Passaic									
17. Salem			544,390	382,607,218	10,962,922,041	21,998,960,445	101,125,857.94		
18. Somerset				25,537,337	840,901,954	1,939,180,654	16,255,038.34		
19. Sussex			398,784	777,528,415	6,082,089,458	20,880,835,213	85,269,285.40		
20. Union				101,004,755	2,664,318,082	7,501,489,696	29,032,567.87		
21. Warren			900,701	544,790,579	11,801,215,447	30,313,759,902	121,559,824.38		
22. Totals			\$18,328,694	\$10,565,064,494	\$164,176,788,537	\$468,191,309,512	\$2,016,055,162.21	\$2,351,765.75	\$2,351,765.75

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1989 (Continued)

12									
Apportionment of Taxes									
Section A County Taxes				Section B		Section C Local Taxes to Be Raised for			
II				III		I			
Adjustments Resulting From				(a)	(b)	(a)	(b)	(c)	(d)
(b)				County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	County Vocational School Budget (C. 30, L. 1977)
Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				Net County Taxes Apportioned					
Deduct Overpayment	Add Underpayment								
1. Atlantic	\$ 1,115,741.94	\$ 129.50	\$ 74,320,701.30	\$ 2,392,225.00	\$ 2,047,081	\$ 89,414,107.56	\$ 19,566,592.49	\$ 2,435,325.30	
2. Bergen	1,165,232.36	41,095.58	176,686,735.75			546,752,115.50	76,244,272.23	2,552,590.00	
3. Burlington	581,836.33	1,024.28	86,740,000.00	3,670,000.00		135,599,971.14	36,662,197.04	96,400.00	
4. Camden	570,932.00	83,693.00	150,651,386.00	1,715,422.00		163,748,355.86	27,240,577.50		
5. Cape May	60,999.88	5,022.80	41,997,585.00	1,544,845.28		45,775,841.61	7,487,619.00	193,920.00	
6. Cumberland	349,425.38		32,521,612.69		1,269,793	32,858,721.36	2,364,871.72	396,028.53	
7. Essex	2,092,254.13		219,495,946.04			298,886,372.59	52,815,525.44	3,897,055.17	
8. Gloucester	131,949.98		54,192,604.00	840,300.00		72,178,220.02	11,652,122.18	6,726,425.62	
9. Hudson	5,021,566.19		127,429,424.04			191,951,890.19	36,747,558.83		
10. Hunterdon	137,541.35	712.33	29,000,000.00	1,760,322.00		52,452,048.89			
11. Mercer	167,834.46		84,517,274.00	3,559,666.00		104,082,264.00	63,774,029.03	951,566.00	
12. Middlesex	1,128,167.44	65,527.86	177,700,000.00			426,648,697.21	14,277,487.44	5,697,888.06	
13. Monmouth	256,355.18	34,974.81	149,314,985.00	3,312,218.00	659,507	265,146,245.98	95,372,723.21	182,415.11	
14. Morris	576,535.84	5,019.52	96,936,914.63			269,392,117.38	88,656,760.02		
15. Ocean	296,284.13	7,162.16	117,793,973.99	7,332,000.00	2,625,000	155,399,783.33	105,829,201.94		
16. Passaic	821,911.23	155,532.75	100,459,479.46			190,990,859.06	17,988,952.62	1,923,169.25	
17. Salem	25,004.49	1,427.51	18,231,461.96			15,874,360.18	6,271,754.79	49,733.13	
18. Somerset	283,749.86	14,464.46	85,000,000.00	3,357,139.00		136,730,046.90	42,774,919.61		
19. Sussex	168,851.53	283.66	28,864,000.00	1,161,885.00	840,098	61,462,389.73	25,307,056.85		
20. Union	246,830.38		121,312,994.00			235,724,366.15	50,813,927.85	3,207,748.62	
21. Warren	183,891.16		29,921,359.33	996,087.00		40,892,359.90	9,534,281.00		
Total	\$15,382,795.24	\$416,070.22	\$2,001,088,437.19	\$31,642,109.28	\$7,441,479	\$3,531,961,134.54	\$791,362,430.79	\$28,312,264.79	

TAXING DISTRICT

TAXING DISTRICT

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1989 (Continued)

	12 Apportionment of Taxes		13 Total Amount of Real Property Taxation	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)		16 Totals Determined Pursuant to R.S. 54:1-35 Equalization Under R.S. 54:1-33 and 54:1-34
	Section C Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. A(1) + B(1), (b) + C(1), b, c, d, + C(1))		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	Veterans Deductions	
1.	\$ 133,083,529.48	\$ 323,259,562.13	\$ 2,155,346,315	\$ 19,075,489.34	\$ 53,690,102.62	\$ 16,635,766.88	\$ 89,401,358.84	\$ 1,556,050	\$ 551,300	\$ 16,037,885,651
2.	365,433,645.99	1,168,933,559.47	8,581,760,231	48,948,191.02	162,348,075.82	15,694,912.62	226,991,179.46	4,979,250	2,629,900	84,379,642,518
3.	53,990,493.08	318,761,061.26	2,414,006,914	26,277,371.10	59,682,524.66	8,141,327.01	94,801,222.77	1,784,181	1,225,810	17,685,596,260
4.	93,473,410.17	436,829,151.53	1,442,703,771	21,475,840.41	108,069,097.24	16,418,166.00	145,963,103.65	3,541,250	1,388,300	15,595,351,958
5.	56,950,739.26	153,950,550.15	838,988,920	13,062,984.04	38,403,128.76	8,020,710.41	59,486,823.21	952,000	342,150	11,297,946,276
6.	19,107,642.36	88,518,669.66	541,834,145	5,805,522.69	28,508,849.52	4,870,400.00	39,184,772.21	1,266,750	326,250	3,353,492,836
7.	268,971,094.98	842,065,994.22	4,169,646,063	54,958,389.00	369,036,983.12	32,437,074.69	456,432,446.81	2,733,200	1,180,150	45,164,552,479
8.	38,724,577.03	175,587,823.23	564,464,975	34,490,273.00	224,226,099.74	8,243,240.90	54,495,753.41	1,301,000	669,100	7,034,234,483
9.	225,845,006.75	551,952,746.60	4,712,056,877	20,904,884.92	224,226,099.74	25,340,514.00	270,471,498.66	2,108,950	606,200	22,623,468,990
10.	19,008,250.79	138,968,180.51	645,640,526	13,172,853.32	19,504,504.40	5,330,489.97	38,007,847.69	422,300	271,950	9,461,991,669
11.	72,662,888.24	329,547,685.27	1,691,015,613	18,324,333.48	117,282,439.97	10,776,745.92	146,385,519.37	2,123,750	853,250	19,551,512,305
12.	161,141,555.24	785,465,627.95	3,694,841,940	35,301,373.17	181,614,181.54	15,995,365.94	232,910,920.65	3,664,750	1,948,050	44,308,781,318
13.	142,570,627.86	660,558,722.16	3,178,194,070	48,400,107.73	100,850,931.54	19,827,863.72	169,118,902.99	2,109,238	1,446,900	50,573,877,335
14.	146,799,346.17	801,785,138.20	2,798,937,365	36,031,169.86	97,351,619.86	10,141,191.00	133,235,950.86	1,391,750	1,135,250	37,628,606,137
15.	101,748,052.66	490,728,011.92	2,003,197,719	45,041,296.99	72,519,986.14	16,432,021.38	133,993,294.51	4,895,750	1,750,300	35,968,866,950
16.	148,209,178.03	459,551,638.42	1,708,744,020	18,959,883.89	115,054,952.88	8,764,425.00	142,779,261.77	2,524,325	950,250	28,040,961,111
17.	4,758,770.04	43,186,080.10	156,250,180	6,628,248.45	24,724,729.97	3,376,000.00	34,726,978.42	522,000	201,100	1,974,771,023
18.	55,549,357.33	323,411,462.84	1,410,605,640	24,305,756.70	45,046,035.84	12,456,500.00	81,808,292.54	965,050	623,850	32,278,227,709
19.	27,639,604.17	145,475,033.75	542,717,928	9,374,620.15	17,208,188.88	5,677,513.35	32,258,322.38	586,000	338,505	7,621,171,429
20.	183,731,179.84	594,790,216.46	3,020,471,530	23,275,666.22	139,268,907.32	10,010,515.00	172,555,068.54	3,072,000	1,384,800	42,319,383,558
21.	14,161,859.28	95,505,946.51	451,943,509	8,022,810.50	16,875,405.25	4,160,075.26	29,058,291.01	672,350	265,300	5,758,046,201
	\$2,329,760,806.75	\$8,726,832,862.34	\$46,723,368,251	\$509,149,002.63	\$2,015,755,018.07	\$259,452,809.05	\$2,784,356,829.75	\$43,301,894	\$20,088,665	\$539,255,838,196

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1989

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and System Companies (C. 138, L. 1986)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
1. Absecon City	\$ 82,924,000	\$ 169,673,800	\$ 252,597,800	.....	\$ 252,597,800	\$ 1,474,460	\$ 254,072,260
2. Atlantic City	2,457,598,150	3,933,052,542	8,390,648,692	\$ 22,200	8,390,676,492	20,508,348	8,411,134,840
3. Brigantine City	398,048,100	539,972,700	938,020,800	.....	938,020,800	4,778,415	942,797,215
4. Buena Borough	13,654,000	76,070,400	89,724,400	280,100	89,484,300	1,638,398	91,102,898
5. Buena Vista Township	20,344,430	45,339,306	65,683,738	.....	65,683,738	611,680	66,295,416
6. Corbin City	8,421,000	7,032,100	13,453,100	.....	13,453,100	128,842	13,581,942
7. Egg Harbor City	29,295,100	92,619,600	120,914,900	1,500	120,913,400	2,863,002	123,776,402
8. Egg Harbor Township	311,682,200	566,672,000	898,534,200	.....	898,534,200	10,568,860	909,101,060
9. Estell Manor City	10,903,750	11,064,958	21,968,708	.....	21,968,708	228,573	22,215,281
10. Folsom Borough	2,744,155	14,822,515	17,566,670	.....	17,566,670	463,452	18,030,122
11. Galloway Township	243,856,700	445,538,400	689,395,100	.....	689,395,100	10,436,896	699,831,996
12. Hamilton Township	254,182,300	378,371,500	632,553,800	.....	632,553,800	10,494,782	643,048,582
13. Hammon Town	108,608,300	308,710,400	417,318,700	.....	417,318,700	10,528,842	427,847,542
14. Linwood City	93,509,300	188,770,800	282,279,900	.....	282,279,900	1,023,495	283,303,395
15. Longport Borough	178,838,400	101,151,900	277,788,300	.....	277,788,300	234,458	278,022,756
16. Margate City	278,147,600	375,715,400	653,863,000	.....	653,863,000	1,311,857	655,174,857
17. Mullica Township	80,550,500	90,982,431	151,512,931	.....	151,512,931	1,781,983	153,294,914
18. Northfield City	117,835,400	205,623,700	323,459,100	.....	323,459,100	1,506,007	324,965,107
19. Pleasantville City	85,427,900	215,589,800	301,017,700	9,339,000	291,618,700	14,479,199	306,097,899
20. Port Republic City	15,938,597	20,938,700	36,875,297	.....	36,875,297	1,191,988	38,067,283
21. Somers Point City	147,077,100	327,019,300	474,096,400	.....	474,096,400	6,583,958	480,680,358
22. Ventnor City	503,334,450	1,048,403,980	1,551,738,430	.....	1,551,738,430	8,444,887	1,560,183,317
23. Weymouth Township	18,900,700	28,138,600	47,037,500	302,200	46,735,300	749,292	47,484,592
Totals	\$5,438,798,132	\$8,687,938,592	\$14,124,734,724	\$9,985,000	\$14,114,749,724	\$110,025,670	\$14,224,775,394

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table—Average Ratio of Value of Real Property to R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 1981, L. 1986)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Apportionment of Taxes		
				(a)	(b)		Section A		
							County Taxes		
			Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Total County Taxes Apportioned (Including Total Net Adjustments)	I Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	Deduct Overpayment	Add Underpayment
1. Absecon City	\$ 3.018	85.83	.....	\$ 43,059,237	\$ 297,131,497	\$ 1,411,337.52	.....	.....	.....
2. Atlantic City	2.136	94.57	.....	453,799,781	6,864,934,821	32,607,582.61	.....	.....	.....
3. Brigantine City	1.872	93.41	.....	67,734,773	1,010,531,988	4,799,900.81	.....	.....	.....
4. Buena Borough	2.747	93.90	.....	7,539,914	98,642,812	468,540.10	.....	.....	.....
5. Buena Vista Township	5.202	34.89	.....	126,286,110	192,581,526	914,738.21	.....	.....	.....
6. Corbin City	1.731	100.03	.....	108,588	13,690,530	65,028.31	.....	.....	.....
7. Egg Harbor City	2.877	114.33	.....	\$ 13,447,248	110,329,154	524,049.71	.....	.....	.....
8. Egg Harbor Township	2.441	85.45	.....	183,704,022	1,092,805,082	5,190,687.74	.....	.....	.....
9. Estell Manor City	4.388	40.15	.....	33,205,764	55,425,045	263,262.05	.....	.....	.....
10. Folsom Borough	8.400	28.48	.....	45,004,168	63,034,290	299,405.01	.....	.....	.....
11. Galloway Township	2.451	84.98	.....	128,753,689	826,590,885	3,926,202.58	.....	.....	.....
12. Hamilton Township	2.423	94.65	.....	42,102,522	685,151,104	3,254,382.23	.....	.....	.....
13. Hammonton Town	2.492	94.98	.....	30,406,786	458,254,328	2,176,650.86	.....	.....	.....
14. Linwood City	3.203	74.73	.....	90,321,556	353,624,951	1,679,674.38	.....	.....	.....
15. Longport Borough	1.502	72.57	.....	105,996,720	383,619,476	1,822,144.63	.....	.....	.....
16. Margate City	2.485	68.59	.....	302,878,819	958,051,676	4,550,825.88	.....	.....	.....
17. Mullica Township	2.741	85.67	.....	26,848,445	179,943,359	854,708.50	.....	.....	.....
18. Northfield City	2.797	92.72	.....	29,111,397	354,076,504	1,681,819.20	.....	.....	.....
19. Pleasantville City	3.968	77.96	.....	86,762,365	392,860,264	1,866,037.22	.....	.....	.....
20. Port Republic City	2.765	88.67	.....	4,944,268	43,011,551	204,299.50	.....	.....	.....
21. Somers Point City	2.421	90.11	.....	55,850,485	536,530,843	2,548,454.54	.....	.....	.....
22. Ventnor City	1.542	123.44	.....	195,137,513	859,711,364	4,083,521.67	.....	.....	.....
23. Weymouth Township	2.365	93.28	.....	8,729,486	51,214,078	243,260.48	.....	.....	.....
Totals	.....	.....	.....	\$208,584,761	\$1,865,555,895	\$75,436,313.74	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1989 (Continued)

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Apportionment of Taxes

TAXING DISTRICT	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II County Taxes			(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	Adjustments Resulting From		III Net County Taxes Apportioned			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)	Add Underpayment							
	Deduct Overpayment								
1. Absecon City	\$ 11,300.22		\$ 1,400,037.30	\$ 96,694.29	\$ 67,457.57	\$ 3,520,108.00		\$ 50,996.00	
2. Atlantic City	904,454.09		31,703,128.52	328,853.29	229,420.43	24,110,039.50			
3. Brigantine City	12,889.36		4,787,011.45	32,100.86	22,394.77	4,306,756.50		703,577.00	
4. Buena Borough	2,469.27		466,070.83	62,671.02	43,721.66		B \$ 1,125,483.55		
5. Buena Vista Township	2,028.26		912,709.95				B 2,138,347.46		
6. Corbin City	52.06		64,976.25	4,455.25	3,108.15	123,822.00			
7. Egg Harbor City	11,208.56		512,841.91	35,903.97	25,047.96	978,412.28	G	718,506.10	
8. Egg Harbor Township	33,221.83		5,157,465.91	355,627.09	248,098.83	12,337,086.35			
9. Estell Manor City	119.03		263,143.02	18,036.75	12,583.11	680,984.45			
10. Folsom Borough			299,405.01	20,512.99	14,310.63	792,363.00			
11. Galloway Township	6,998.98		3,919,203.60	268,994.03	187,660.35	6,183,542.45	G	4,532,200.97	
12. Hamilton Township	23,343.56		3,231,038.67	222,965.92	155,549.41	5,241,753.00	G	4,232,023.69	
13. Hammononton Town	22,103.70		2,154,547.16	149,127.83	104,937.18	6,013,392.00			
14. Linwood City	296.22		1,679,378.16	80,283.75	80,283.25	2,745,456.00	M	1,601,131.34	120,066.80
15. Longport Borough	1,192.61		1,820,952.02	124,839.72	87,092.88	401,459.00			
16. Margate City	6,351.42		4,544,274.46		217,505.86	4,198,613.00		720,135.00	
17. Mullica Township	1,706.00		853,002.50	58,558.23	40,852.43	1,203,191.50	G	1,138,200.24	
18. Northfield City	7,580.25		1,674,238.95		80,385.76	2,849,462.00	M	1,750,557.33	8,955.00
19. Pleasantville City	5,516.41		1,860,520.81	127,846.91	89,190.81	5,351,874.98			
20. Port Republic City	349.35		203,950.15	13,997.07	9,764.89	610,400.00		79,995.50	
21. Somers Point City	41,126.97		2,507,327.57	174,601.04	121,808.25	3,453,469.00	M	2,330,141.81	33,060.00
22. Ventnor City	21,433.79		4,062,087.88	279,772.35	195,179.72	3,652,852.00		718,540.00	
23. Weymouth Township		129.50	243,389.98	16,666.39	11,627.10	659,070.55			
Totals	\$1,115,741.94	\$129.50	\$74,320,701.30	\$2,392,225.00	\$2,047,081.00	\$89,414,107.56		\$19,566,592.49	\$2,435,325.30

B—Buena Regional High School

G—Greater Egg Harbor Regional High School

M—Mainland Regional High School

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1989

	1		2	3	4	5	6
	Taxable Value						
	(a)	(b)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Equipment and Telephone and Telegraph and Messenger Companies (C. 136, L. 1966)	Net Valuation Taxable (Cols. 4+5)
TAXING DISTRICT							
1. Allendale Borough	\$ 204,336,500	\$ 253,066,962	\$ 457,424,462	.....	\$ 457,424,462	\$ 654,465	\$ 458,276,947
2. Alpine Borough	133,676,740	161,004,150	294,680,890	.....	294,680,890	329,146	295,010,036
3. Bergenfield Borough	674,205,500	521,797,300	1,396,002,800	.....	1,396,002,800	3,006,653	1,399,011,453
4. Bogota Borough	169,377,200	137,776,400	327,155,600	.....	327,155,600	533,705	327,689,305
5. Carlstadt Borough	647,262,050	542,069,700	1,169,331,750	\$ 226,500	1,169,105,250	2,645,082	1,191,970,332
6. Cliffside Park Borough	256,162,000	533,596,900	789,776,900	.....	789,776,900	2,072,640	791,851,540
7. Closter Borough	134,197,900	209,416,000	343,613,900	.....	343,613,900	3,393,293	347,007,193
8. Creskill Borough	319,390,391	332,125,643	651,516,034	.....	651,516,034	662,321	652,176,355
9. Demarest Borough	236,054,600	195,967,140	432,021,740	.....	432,021,740	365,301	432,407,041
10. Dumont Borough	370,537,600	713,150,500	1,083,686,100	.....	1,083,686,100	6,464,641	1,092,132,741
11. Elmwood Park Borough	673,934,650	546,647,150	1,222,762,000	.....	1,222,762,000	2,946,337	1,225,708,337
12. East Rutherford Borough	174,340,350	307,421,750	481,762,100	.....	481,762,100	4,316,372	486,080,472
13. Edgewater Borough	266,977,900	340,375,600	607,353,700	22,700	607,331,000	542,195	607,873,195
14. Emerson Borough	247,025,000	193,159,600	440,184,600	.....	440,184,600	852,401	441,037,201
15. Englewood City	963,061,600	1,061,314,700	2,044,376,300	540,400	2,043,835,900	19,029,426	2,026,865,326
16. Englewood Cliffs Borough	762,373,900	526,279,000	1,290,652,900	.....	1,290,652,900	1,530,313	1,292,183,213
17. Fair Lawn Borough	1,146,731,900	1,226,665,000	2,377,596,900	.....	2,377,596,900	15,461,951	2,393,076,851
18. Fairview Borough	294,133,600	252,470,100	546,603,700	116,000	546,487,700	623,369	547,111,069
19. Fort Lee Borough	672,699,200	2,369,060,950	3,261,979,250	12,500	3,261,966,750	14,558,394	3,276,525,144
20. Franklin Lakes Borough	954,567,700	959,366,700	1,913,954,400	.....	1,913,954,400	2,276,067	1,916,232,467
21. Garfield City	564,076,300	666,592,200	1,452,670,500	.....	1,452,670,500	2,526,369	1,455,196,869
22. Glen Rock Borough	315,542,200	571,261,500	886,823,700	.....	886,823,700	1,266,512	888,090,212
23. Hackensack City	1,115,336,300	1,269,900,400	2,404,236,700	.....	2,404,236,700	24,336,504	2,428,573,204
24. Harrington Park Borough	231,246,100	202,051,700	433,297,800	.....	433,297,800	635,663	433,933,463
25. Hasbrouck Heights Borough	246,951,760	459,745,916	706,697,696	.....	706,697,696	1,324,252	708,021,950
26. Hawthorth Borough	216,906,200	367,124,200	584,032,400	.....	584,032,400	392,366	584,424,766
27. Hillside Borough	313,421,220	304,093,990	617,515,210	13,700	617,501,510	9,637,333	627,136,843
28. Hokokus Borough	110,235,600	255,307,600	365,543,200	.....	365,543,200	429,566	365,972,066
29. Leonia Borough	172,566,000	222,916,900	394,972,500	532,400	394,972,500	679,693	395,652,193
30. Little Ferry Borough	211,616,100	260,257,600	471,875,900	10,100	471,865,800	7,597,278	479,463,078
31. Lodi Borough	476,796,400	521,611,500	998,407,900	450,000	998,157,900	2,080,462	1,000,216,362
32. Lyndhurst Township	246,720,800	67,272,400	313,993,200	.....	313,993,200	1,693,425	315,686,625
33. Mahwah Township	936,753,400	841,525,050	1,778,278,450	.....	1,778,278,450	24,304,096	1,802,672,546
34. Maywood Borough	366,526,700	312,016,700	680,545,400	.....	680,545,400	1,306,441	681,851,841
35. Midland Park Borough	235,364,200	266,217,100	521,561,300	.....	521,561,300	3,051,300	524,632,600
36. Montvale Borough	222,567,150	368,925,650	611,493,000	.....	611,493,000	1,510,673	613,003,673
37. Moonachie Borough	112,013,600	192,459,200	304,473,000	.....	304,473,000	692,729	305,165,729
38. North Millford Borough	483,190,000	486,133,200	969,323,200	.....	969,323,200	784,747	970,107,947
39. North Arlington Borough	200,370,100	466,133,200	666,503,300	.....	666,503,300	870,284	667,373,584

TAXING DISTRICT

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a)	(b)					
	Land	Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Equipment of Telephone and Messenger System Companies (C. 138, L. 1968)	Net Valuation Taxable (Cols. 4+5)
41. Norwood Borough	177,775,900	152,980,500	330,756,400	.....	330,756,400	968,558	331,724,958
42. Oakland Borough	488,450,000	567,803,755	1,056,253,755	.....	1,056,253,755	4,822,635	1,061,076,390
43. Old Tappan Borough	148,719,600	325,163,600	473,883,200	.....	473,883,200	582,006	474,465,206
44. Oradell Borough	341,087,400	304,451,200	645,538,600	.....	645,538,600	1,673,801	647,212,401
45. Palisades Park Borough	459,221,200	389,780,600	849,001,800	.....	849,001,800	597,438	849,599,238
46. Paramus Borough	779,475,000	2,125,022,100	2,904,497,100	.....	2,904,497,100	6,907,242	2,911,404,342
47. Park Ridge Borough	150,678,300	277,611,800	428,290,100	.....	428,290,100	1,604,468	429,894,568
48. Ramsey Borough	532,933,100	812,504,700	1,345,437,800	.....	1,345,437,800	13,846,583	1,359,284,383
49. Ridgely Park Borough	387,233,900	345,382,100	732,616,000	.....	732,616,000	1,066,613	733,682,613
50. Ridgely Park Village	206,071,700	206,945,800	413,017,500	1,263,400	411,754,100	806,441	412,560,541
51. Ridgewood Village	1,253,138,600	1,322,987,300	2,576,126,100	.....	2,576,126,100	14,706,654	2,590,832,754
52. River Edge Borough	433,288,550	367,016,900	800,305,450	.....	800,305,450	12,745,096	813,050,546
53. Rivervale Township	248,447,300	320,620,700	569,068,000	.....	567,068,000	635,298	567,703,298
54. Rochelle Park Township	166,435,400	211,169,600	377,605,000	.....	377,605,000	32,301,209	409,906,209
55. Rockleigh Borough	24,094,400	63,866,300	87,960,700	.....	87,700,700	174,909	87,875,609
56. Rutherford Borough	720,650,300	549,848,450	1,270,498,750	2,533,500	1,267,965,250	18,542,727	1,286,507,977
57. Saddle Brook Township	625,976,900	839,211,600	1,465,188,500	1,557,100	1,463,631,400	1,795,555	1,465,426,955
58. Saddle River Borough	208,144,600	243,472,000	451,616,600	.....	451,616,600	512,218	452,128,818
59. South Hackensack Township	173,019,600	164,113,400	337,133,000	.....	337,133,000	837,408	337,970,408
60. Teaneck Township	1,425,025,500	1,424,699,600	2,849,725,100	.....	2,849,725,100	5,767,419	2,855,492,519
61. Tenafly Borough	358,407,300	457,661,240	816,068,540	.....	816,068,540	1,072,316	817,140,856
62. Teeterboro Borough	68,095,500	141,922,412	210,017,912	.....	210,017,912	1,262,817	211,280,729
63. Upper Saddle River Borough	521,454,050	632,935,200	1,154,389,250	.....	1,154,389,250	5,025,016	1,159,414,266
64. Waldwick Borough	279,424,900	385,182,200	664,607,100	.....	664,607,100	966,739	665,573,839
65. Wallington Borough	303,787,500	345,807,771	649,595,271	332,000	649,263,271	1,435,475	650,698,746
66. Washington Township	332,716,100	306,451,700	639,167,800	.....	639,167,800	676,779	639,844,579
67. Westwood Borough	316,802,600	317,350,200	634,152,800	.....	634,152,800	1,211,511	635,364,311
68. Woodcliff Lakes Borough	164,403,850	277,732,350	442,136,200	.....	442,136,200	1,402,728	443,538,926
69. Wood-Ridge Borough	123,793,400	189,495,463	313,288,863	.....	313,288,863	527,534	313,816,397
70. Wyckoff Township	646,506,100	577,885,700	1,194,391,800	.....	1,194,391,800	5,564,146	1,199,955,946
Totals	\$28,853,988,605	\$34,499,525,870	\$63,353,512,475	\$7,610,300	\$63,345,902,175	\$310,761,068	\$63,656,663,243

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
				(a)	(b)		Section A		
							County Taxes		
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table—Ratio of Average Value of Real Property to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From County Equalization (a) Table Appeals (R.S. 54:2-37)	
				R.S. 54:3-17 to R.S. 54:3-19	R.S. 54:3-17 Under and N.J.S.A. 54:11D-7			Deduct Overpayment	Add Underpayment
1. Allendale Borough	\$ 2.55	67.90			\$ 218,770.414	\$ 677,049.361	\$ 1,562,661.10		\$ 19,641.53
2. Alpine Borough	1.43	45.77			351,250.973	646,261,011	1,510,709.78		12,466.89
3. Bergenfield Borough	2.27	89.24			20,296.405	1,419,307.656	5,337.05		16,046.05
4. Bogota Borough	2.75	81.06			67,835.626	415,524.931	971,337.53		16,046.42
5. Carlisle Borough	1.24	91.15			145,709.095	1,337,679.427	3,128,980.20		43,451.16
6. Cliffside Park Borough	2.54	55.56			641,374.448	1,433,225.966	3,350,331.33		46,526.85
7. Closter Borough	4.00	41.53			466,966.360	835,975.553	1,954,169.44		25,465.18
8. Cresskill Borough	1.95	80.40			163,012.402	615,190.757	1,905,602.57		21,839.27
9. Demarest Borough	2.01	79.13			114,661.953	547,268.994	1,279,304.50		15,548.12
10. Dumont Borough	1.92	113.25		\$ 123,709.261		966,423.460	2,263,801.72		34,846.56
11. Elmwood Park Borough	1.39	102.99		6,901.531		1,216,628.806	2,849,153.15		45,117.10
12. East Rutherford Borough	1.63	71.60		219,090.913		705,171.385	1,648,419.58		26,814.40
13. Englewood Borough	1.23	94.26		89,567.980		697,441.375	1,630,349.32		19,992.80
14. Englewood City	2.48	73.76		160,401.746		607,438.947	1,405,933.02		20,007.26
15. Englewood City	1.90	101.39			1,220.961	2,064,066.307	4,825,040.21		60,065.57
16. Englewood Cliffs Borough	.68	100.25		27,666.376		1,320,069.589	3,085,815.17		41,720.27
17. Fair Lawn Borough	1.67	99.22	\$ 51,151	83,172.721		2,456,302.723	5,741,891.39		89,771.85
18. Fairview Borough	1.93	90.79		85,956.632		613,069.701	1,433,121.25		20,311.13
19. Fort Lee Borough	1.40	95.12		178,479.602		3,455,004.946	8,078,473.22		94,578.13
20. Franklin Lakes Borough		94.32		121,536.063		2,037,770.550	4,763,524.09		43,595.17
21. Garfield City	1.56	119.90		215,439.374		1,239,759.515	2,898,081.10		46,972.64
22. Glen Rock Borough	2.00	66.37		145,668.411		1,033,758.623	2,416,530.21		34,992.04
23. Hackensack City	2.12	89.47		348,776.077		2,777,353.261	6,492,364.16		64,162.32
24. Harrington Park Borough	1.86	103.33		13,371.179		420,562.304	963,112.97		13,625.12
25. Hasbrouck Heights Borough	2.26	74.67		243,469.758		951,511.706	2,224,268.55		29,692.64
26. Haworth Borough	1.60	100.07		698.635		385,323.623	900,738.49		12,911.65
27. Hillside Borough	2.44	74.93		210,602.986		837,941.641	1,956,785.86		26,623.74
28. Hokokus Borough	2.45	50.65		281,227.352		527,200.316	1,232,391.65		17,723.42
29. Howell Borough	2.97	56.59		305,909.132		701,761.325	1,640,446.17		16,376.35
30. Little Ferry Borough	2.05	72.67		184,563.277		664,026.365	1,552,236.32		21,440.12
31. Lodi Borough	2.16	65.96		160,096.606		1,160,315.170	2,759,123.07		41,594.58
32. Lyndhurst Township	3.03	43.22		667,011.761		1,536,548.173	3,591,656.67		58,224.45
33. Mahwah Township	1.44	67.50	60.167	286,792.921		2,091,465.469	4,669,042.16	\$ 665,099.09	51,619.29
34. Maywood Borough	1.62	90.14		65,041.353		766,895.194	1,792,706.12		24,204.66
35. Midland Park Borough	1.73	92.18		52,670.472		577,303.072	1,349,512.63		19,316.13
36. Montvale Borough	2.52	55.71		498,248.088		1,109,251.759	2,593,004.14		34,092.31
37. Neanah Borough	1.66	59.60		216,853.320		524,019.048	1,224,955.07		16,995.44
38. New Milford Borough	1.85	106.81		57,183.561		802,955.268	2,110,782.30		33,039.09
39. North Arlington Borough	1.38	101.11		1,036.770		761,412.554	1,826,642.82		26,915.45

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1989 (Continued)

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TAXING DISTRICT	7	6	9	10		11	12		
				Equalization			Apportionment of Taxes		
				(a)	(b)		Section A		
							County Taxes		
General Tax Rate to Apply per \$100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139; L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Adjustments Resulting From County Equalization Table Appeals (R.S. 54:2-37)	Deduct Overpayment	Add Underpayment
41. Norwood Borough	2.31	65.70	.....	176,540,979	506,265,937	1,168,130.35	.....	.....	15,169.20
42. Oakland Borough	1.64	99.73	.....	9,595,195	1,070,671,585	2,502,618.53	.....	.....	35,057.33
43. Old Tappan Borough	2.00	62.26	.....	199,701,016	525,446,624	1,226,292.19	.....	.....	14,634.70
44. Oradell Borough	2.08	75.26	.....	216,293,109	663,505,510	2,016,543.69	.....	.....	31,469.52
45. Palisades Park Borough	1.67	95.78	.....	45,273,968	694,673,206	2,091,669.50	.....	.....	26,963.99
46. Paramus Borough	1.53	81.71	.....	745,650,961	3,657,055,303	8,546,789.27	.....	.....	37,369.98
47. Park Ridge Borough	3.04	55.98	.....	341,263,364	771,157,932	1,602,670.76	.....	1,686,666.68	22,475.34
48. Ramsey Borough	1.66	92.82	.....	116,690,029	1,475,975,012	3,450,262.11	.....	.....	44,304.08
49. Ridgely Park Village	1.05	66.73	.....	135,563,416	969,286,031	2,032,009.77	.....	.....	36,044.94
50. Ridgely Park Village	3.23	54.96	.....	346,036,186	760,596,729	1,777,982.73	.....	.....	23,506.38
51. Ridgewood Village	1.93	100.11	.....	9,660,802	2,600,693,556	6,079,421.65	.....	.....	83,336.20
52. River Edge Borough	1.78	98.13	.....	19,665,331	632,715,677	1,946,569.57	.....	.....	28,272.11
53. Rivervale Township	2.69	65.04	.....	308,163,985	875,886,383	2,047,485.61	.....	.....	27,312.35
54. Rochelle Park Township	1.65	77.52	.....	116,246,780	526,154,989	1,229,946.07	.....	.....	22,642.14
55. Rockleigh Borough	1.49	33.76	.....	178,202,538	266,078,147	621,986.41	.....	.....	6,098.51
56. Rutherford Borough	1.90	107.16	.....	77,245,680	1,209,262,097	2,826,789.86	.....	.....	40,135.50
57. Saddle Brook Township	1.06	141.53	51,711	406,143,198	1,059,335,466	2,476,319.04	.....	.....	44,709.22
58. Saddle River Borough	1.50	43.87	.....	576,487,170	1,030,615,988	2,409,183.94	.....	.....	21,215.29
59. South Hackensack Township	1.49	97.87	.....	26,662,025	384,632,433	899,122.75	.....	.....	14,136.58
60. Teaneck Township	1.93	104.65	.....	110,063,058	2,745,429,461	6,417,756.55	.....	.....	63,263.55
61. Tenafly Borough	3.29	48.44	.....	876,980,263	1,694,121,119	3,960,203.84	.....	.....	50,951.40
62. Teterboro Borough	.96	106.17	.....	6,035,669	217,316,398	506,002.19	.....	.....	13,135.93
63. Upper Saddle River Borough	1.38	69.16	.....	147,109,749	1,306,524,015	3,054,150.83	.....	.....	36,714.79
64. Waldwick Borough	2.01	93.09	.....	54,137,277	719,711,116	1,682,407.88	.....	.....	25,511.19
65. Wallington Borough	1.36	117.75	.....	91,172,222	559,526,524	1,307,957.89	.....	.....	20,746.21
66. Washington Township	1.88	60.22	.....	159,136,108	798,962,687	1,667,714.34	.....	.....	24,981.40
67. Westwood Borough	2.08	78.59	.....	163,307,543	818,671,854	1,913,740.04	.....	.....	26,934.86
68. Woodcliff Lakes Borough	2.80	49.23	.....	459,134,120	902,673,046	2,110,102.53	.....	.....	23,106.59
69. Wood-Ridge Borough	3.03	50.48	.....	330,562,496	644,376,895	1,506,310.11	.....	.....	26,514.43
70. Wyckoff Township	2.11	69.04	.....	541,479,301	1,741,435,247	4,070,806.08	.....	.....	54,679.64
Totals	.....	.....	\$163,049	\$1,101,229,284	\$13,509,445,963	\$76,065,062,971	\$177,610,872.53	\$2,351,765.75	\$2,351,765.75

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1989 (Continued)

Apportionment of Taxes									
Section A County Taxes					Section B		Section C Local Taxes to Be Raised for		
II Adjustments Resulting From					(a)	(b)	District School Purposes		
(b) Appeals and Corrected Errors (R.S. 54:4-6; R.S. 54:4-55)					County Library Taxes	Local Health Service Taxes (R.S. 26:342-19)	(a) As Required by District School Budget	(b) Regional Conditional School Budgets	(c) As Required by District Municipal Budget
Deduct Overpayment Underpayment Add					Net County Taxes Apportioned				
1. Allendale Borough	\$ 1,256.16				\$ 1,601,066.47		\$ 4,588,569.00	NH \$2,370,773.57	
2. Alpine Borough		281.01			1,522,915.66		1,828,846.00		
3. Bergenfield Borough		1,561.01			3,387,873.13		17,947,335.00		
4. Bogota Borough		621.37			986,762.58		5,241,608.00		
5. Carlstadt Borough		17,430.08			3,153,001.30		3,470,455.00	CE 2,575,953.17	
6. Cliffside Park Borough		2,326.55			3,394,531.63		6,496,380.00		
7. Closter Borough		819.12			1,979,035.50		5,162,500.00	N 3,120,930.25	
8. Cresskill Borough		7,186.85			1,920,254.99		7,051,839.00		
9. Demarest Borough		935.15			1,283,917.47		3,006,404.00	N 2,100,656.33	
10. Dumont Borough		17,144.49			2,281,503.79		11,475,986.00		
11. Elmwood Park Borough		12,609.40			2,881,660.85		8,423,087.00		
12. East Rutherford Borough		16,753.72			1,656,460.28		3,453,620.00	CE 1,232,416.33	
13. Edgewater Borough		34,152.54			1,616,189.56		2,140,061.50		
14. Emerson Borough		1,730.52			1,424,209.78		6,366,624.00		
15. Englewood City		78,360.39			4,608,745.39		18,792,500.00		\$ 1,085,000.00
16. Englewood Cliffs Borough		45,124.03			3,082,411.41		4,014,876.00		
17. Fair Lawn Borough		27,307.79			5,804,355.45		23,875,169.50		
18. Fairview Borough		4,909.98			1,448,522.42		5,030,157.00		
19. Fort Lee Borough		258,052.00			7,914,999.35		18,388,995.00		
20. Franklin Lakes Borough		29,079.94			4,777,979.32		6,666,274.40	R 6,630,004.87	
21. Garfield City		24,070.29			2,920,983.85		12,356,429.00		
22. Glen Rock Borough		6,274.49			2,445,247.76		10,719,803.50		
23. Hackensack City		30,582.26			6,545,964.22		22,304,661.50		
24. Harrington Park Borough		461.98			996,256.11		3,173,636.00	N 1,640,093.20	1,467,590.00
25. Hasbrouck Heights Borough		51,970.59			2,202,190.80		7,940,313.50		
26. Haworth Borough		1,238.77			912,411.37		1,925,408.50	N 1,380,386.66	
27. Hillside Borough		2,599.52			1,964,610.08		5,425,523.00		
28. Hohenokus Borough		4,278.96			1,254,394.03		3,025,275.00	P 3,110,505.02	
29. Leonia Borough		2,591.75			1,656,232.77		6,196,433.76		
30. Little Ferry Borough		25,412.15			1,546,266.29		4,598,664.93		
31. Lodi Borough		27,093.24			2,773,624.42		11,902,048.00		
32. Lyndhurst Township		12,236.69			4,243,523.87		15,196,118.84		
33. Mahwah Township		6,805.88			1,810,305.30		5,016,956.00		
34. Maywood Borough		4,867.97			1,363,960.79		4,934,492.00		
35. Midland Park Borough					2,637,729.42		4,826,535.00		
36. Montvale Borough		10,842.87			2,637,729.42		4,826,535.00	P 4,280,472.10	
37. Moon Twp. Borough		2,196.32			1,297,751.96		2,197,751.96		
38. New Milford Borough		482.72			2,143,338.87		10,072,520.50		

Apportionment of Taxes									
TAXING DISTRICT	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
41. Norwood Borough	4,720.66		1,198,578.89			2,815,807.50	N	1,767,514.44	
42. Oakland Borough	8,050.02		2,529,825.84			6,817,700.07	R	3,713,824.23	
43. Old Appan Borough	157.97		1,242,763.92			2,875,018.00	N	1,962,303.12	
44. Oldfield Borough	83.11		2,049,950.30			2,862,617.00	RD	4,760,936.15	
45. Palisades Park Borough	3,677.94		2,115,175.55			7,271,410.13			
46. Paramus Borough	159,564.48		6,759,928.11			23,055,912.00			
47. Park Ridge Borough	752.47		1,824,393.63			7,079,572.00			
48. Ramsey Borough	6,568.36		3,487,997.83			14,726,587.84			
49. Ridgely Borough	18,271.31		2,051,783.40			5,649,110.85			
50. Ridgely Park Village	21,994.79		1,779,496.30			6,491,904.50			
51. Ridgewood Village	49,119.07		6,113,638.78			29,747,744.00	RD	4,349,807.85	
52. River Edge Borough	3,530.85		1,971,310.93			3,709,304.52	R	3,119,533.74	
53. Riverview Township	1,689.23		2,073,000.73			3,353,465.00	P		
54. Rochelle Park Township	336.83		1,232,431.38			3,623,953.00			
55. Rockleigh Borough			630,086.92			114,500.00			
56. Rutherford Borough	40,288.68		2,826,636.68			12,052,919.87			
57. Saddle Brook Township	43,220.38		2,477,807.88			8,060,142.00			
58. Saddle River Borough	8,197.56		2,438,596.79			2,378,763.43			
59. South Hackensack Township	5,463.13		907,798.20			1,834,116.00			
60. Teaneck Township	15,499.70		6,485,522.40			30,303,229.50			
61. Tenafly Borough	1,584.61		4,009,570.63			14,264,684.75			
62. Teledoro Borough	1,755.18		519,382.94			22,011.00	NH	4,160,986.43	
63. Upper Saddle River Borough	5,903.84		3,096,789.46			8,188,468.90			
64. Waldwick Borough	1,743.63		1,706,175.44			8,356,365.00			
65. Wallingford Borough	2,590.14		1,326,115.96			4,449,881.25			
66. Washington Township	630.63		1,892,065.11				W	6,469,833.88	
67. Westwood Borough	10,212.85		1,930,462.05			3,727,100.56	W	6,507,498.82	
68. Woodcliff Lakes Borough	203.77		2,133,005.35			4,651,139.00	P	3,200,342.37	
69. Wood-Ridge Borough	5.36		1,532,819.18			10,641,858.50	R	5,518,450.90	
70. Wyckoff Township			4,132,695.64						
Totals	\$1,165,232.36	\$41,095.58	\$176,686,735.75			\$546,752,115.50		\$76,244,272.23	\$2,552,590.00
CE									
Carlstadt-East Rutherford Regional High School District									
Amount to be Apportioned			\$ 3,808,369.50						\$15,862,280.00
NH									
Northern Highlands Regional High School District									
Amount to be Apportioned			\$ 6,531,760.00						\$ 9,110,744.00
N									
Northern Valley Regional High School District									
Amount to be Apportioned			\$13,927,933.00						\$12,977,332.50
P									
Passaic Valley Regional High School District									
Amount to be Apportioned			\$14,025,853.23						

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1989 (Continued)

TAXING DISTRICT	12		13	14					15
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					
	Section C	Section D		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(e) Full Estimated Amount of Service Costs for Fully Disabled and Surviving Spouse Deductions Allowed (C. 129, L. 1978)	
II Local Municipal Purposes		Total Tax Which Tax Rate is Computed (Cols. AIII + BIIa), (b) + CIIa, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation						
1. Allendale Borough	\$ 3,089,327.23	\$ 11,649,756.27	\$ 46,534.100	\$ 250,000.00	\$ 1,782,999.24	\$ 272,000.00	\$ 2,169,999.24	\$ 10,250.00	
2. Alpine Borough	854,271.17	4,206,032.83	464,665.700	257,000.00	782,236.78	150,000.00	1,189,236.78	2,500.00	
3. Bergenfield Borough	10,339,978.10	31,655,184.23	117,874.200	350,000.00	2,386,885.10	200,000.00	2,936,885.10	135,750.00	
4. Bogota Borough	2,780,438.00	9,009,006.58	21,338.800	300,000.00	863,258.00	98,000.00	1,261,258.00	88,250.00	
5. Carlstadt Borough	5,575,204.95	14,774,614.42	26,417.400	250,000.00	1,815,364.41	125,000.00	2,190,364.41	62,500.00	
6. Cliffside Park Borough	8,204,194.00	20,995,105.63	64,879.178	1,750,000.00	1,681,998.00	200,000.00	3,631,998.00	120,250.00	
7. Closter Borough	3,588,275.00	13,860,740.75	25,251.800	575,000.00	1,857,893.00	250,000.00	2,682,893.00	37,250.00	
8. Cresskill Borough	3,893,950.33	12,866,044.32	51,000.800	450,000.00	1,282,855.00	90,000.00	1,822,855.00	43,000.00	
9. Demarest Borough	2,288,393.68	8,889,373.48	72,470.900	124,000.00	614,844.98	125,000.00	863,844.98	15,500.00	
10. Dumont Borough	7,141,050.73	20,899,540.52	61,814.300	330,000.00	1,541,474.49	202,700.00	2,074,174.49	111,000.00	
11. Elmwood Park Borough	5,684,791.70	18,989,539.55	83,775.100	250,000.00	4,919,770.20	298,000.00	5,467,770.20	231,500.00	
12. East Rutherford Borough	1,585,023.60	7,909,540.19	552,073.400	800,000.00	5,559,844.98	180,000.00	6,539,844.98	63,250.00	
13. Edgewater Borough	3,659,875.41	7,418,128.49	37,713.300	715,000.00	4,512,372.36	340,000.00	5,567,372.36	7,600.00	
14. Emerson Borough	3,108,139.00	10,896,972.78	52,324.300	189,000.00	994,819.00	136,000.00	1,319,619.00	31,450.00	
15. Englewood City	18,504,430.71	39,190,678.10	299,443.900	3,250,000.00	5,755,782.20	1,000,000.00	10,006,782.20	91,750.00	
16. Englewood Cliffs Borough	4,193,050.04	11,290,337.45	690,834.100	300,000.00	1,297,718.48	149,700.00	1,747,418.48	11,750.00	
17. Fair Lawn Borough	10,151,047.84	39,330,572.59	179,704.500	1,700,000.00	5,443,232.02	157,500.00	7,300,732.02	179,500.00	
18. Fairview Borough	4,041,488.26	10,320,187.68	84,514.000	1,277,000.00	1,281,282.88	430,000.00	5,468,462.87	37,250.00	
19. Fort Lee Borough	19,271,886.98	45,575,691.33	848,040.700	1,312,624.86	3,699,592.01	634,000.00	5,648,176.87	133,750.00	
20. Franklin Lakes Borough	2,248,872.37	*21,785,130.98	135,792.750	807,000.00	1,808,112.09	435,000.00	3,150,112.09	27,800.00	
21. Garfield City	7,402,614.91	22,680,027.58	147,756.300	830,000.00	9,284,774.98	300,000.00	10,424,774.96	338,250.00	
22. Glen Rock Borough	4,528,928.00	17,893,979.28	111,418.900	1,200,000.00	2,460,508.39	150,000.00	3,810,508.39	331,500.00	
23. Hackensack City	20,933,569.06	51,251,804.78	306,118.100	3,383,000.00	6,264,774.68	800,000.00	10,457,774.68	43,500.00	
24. Harrington Park Borough	2,307,219.97	8,117,405.20	17,510.900	300,000.00	831,451.57	75,000.00	1,006,451.57	8,250.00	
25. Hasbrouck Heights Borough	5,848,490.00	15,990,984.10	37,533.300	250,000.00	1,485,142.74	140,000.00	1,875,142.74	47,300.00	
26. Hawthorn Borough	1,919,540.00	6,137,748.55	33,572.800	188,000.00	808,996.00	40,000.00	1,034,996.00	7,750.00	
27. Hillside Borough	4,429,888.78	15,256,706.88	52,452.400	270,000.00	1,528,413.60	150,000.00	1,948,413.60	43,000.00	
28. Hightstown Borough	2,233,465.22	8,513,134.25	18,882.900	475,000.00	650,991.87	110,000.00	1,235,991.87	3,500.00	
29. Hoboken Borough	3,887,051.84	11,739,718.17	58,760.100	340,000.00	1,823,300.36	49,700.00	2,013,000.36	22,500.00	
30. Little Ferry Borough	3,837,770.00	9,784,901.22	266,589.100	238,000.00	1,131,899.00	120,000.00	1,467,892.00	59,500.00	
31. Lodi Borough	7,103,684.39	21,779,354.81	144,070.800	400,000.00	3,708,839.59	350,000.00	4,458,839.59	283,000.00	
32. Lyndhurst Township	5,831,520.72	19,645,909.31	171,181.200	750,000.00	4,848,010.87	250,000.00	5,648,010.87	72,000.00	
33. Mahwah Township	8,452,686.61	25,894,329.12	158,392.200	1,750,000.00	3,760,745.99	250,000.00	5,780,745.99	38,600.00	
34. Maywood Borough	2,415,785.95	11,043,057.25	44,705.100	241,065.22	1,498,589.88	93,000.00	1,832,655.10	38,750.00	
35. Midland Park Borough	2,782,581.00	9,961,013.78	54,610.200	550,000.00	1,003,000.00	85,000.00	1,838,000.00	28,850.00	
36. Montvale Borough	3,887,663.18	15,444,410.70	55,012.400	826,000.00	1,744,850.50	89,207.66	2,659,858.18	23,200.00	
37. Neanah Borough	1,575,984.69	5,045,532.86	96,025.000	150,000.00	1,890,531.60	55,000.00	1,905,531.60	8,500.00	
38. North Arlington Borough	5,504,064.42	17,716,932.59	86,330.700	140,000.00	4,850,984.03	279,000.00	2,369,024.63	64,300.00	
39. North Arlington Borough	2,287,436.86	10,750,508.64	138,020.400	2,800,000.00	4,850,984.00	139,000.00	7,786,984.00	153,500.00	
40. North Arlington Borough	2,287,436.86	10,750,508.64	138,020.400	2,800,000.00	4,850,984.00	139,000.00	7,786,984.00	153,500.00	

TAXING DISTRICT

Apportionment of Taxes		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				Deductions Allowed (C. 73, L. 1976)		
Section C	Section D	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 123, L. 1976)	(b) Veterans Deductions
Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. A11 + B16, D + C1a, b, c, d, + C11)							
41. Norwood Borough	1,870,968.22	49,034.300	500,000.00	723,689.32	75,000.00	1,266,689.32	25,750.00	15,450.00
42. Oakland Borough	5,428,585.00	100,586.000	350,000.00	2,026,074.74	250,056.00	2,626,132.74	35,000.00	46,150.00
43. Old Tappan Borough	425,607.01	22,606.800	570,000.00	1,695,509.23	140,000.00	2,405,509.23	8,750.00	13,550.00
44. Oradell Borough	3,731,248.00	55,400.100	500,000.00	1,742,449.00	80,000.00	2,322,449.00	26,500.00	34,400.00
45. Palisades Park Borough	4,768,407.00	67,407.800	800,000.00	1,350,899.00	384,000.00	2,534,899.00	78,750.00	24,450.00
46. Paramus Borough	14,337,055.67	502,587.500	1,900,000.00	6,287,349.65	500,000.00	6,667,349.65	145,000.00	118,300.00
47. Park Ridge Borough	4,136,711.24	32,246.100	210,000.00	1,545,196.26	120,000.00	1,675,196.26	28,000.00	30,200.00
48. Ramsey Borough	7,057,606.91	106,570.200	300,000.00	2,693,333.87	920,000.00	3,913,333.87	35,750.00	38,950.00
49. Ridgeland Park Village	1,700,884.25	60,304.400	304,000.00	6,072,161.00	150,000.00	6,526,161.00	78,000.00	29,050.00
50. Ridgeland Park Village	5,036,590.00	56,064.900	900,000.00	1,910,174.00	275,000.00	3,085,174.00	65,750.00	36,200.00
51. Ridgewood Village	13,950,978.58	436,222.600	1,072,300.00	4,742,121.12	650,000.00	6,464,421.12	53,500.00	69,450.00
52. River Edge Borough	4,415,017.00	54,481.900	760,000.00	1,844,114.05	105,000.00	2,709,114.05	56,750.00	49,100.00
53. Rivervale Township	3,728,602.50	15,885.400	345,000.00	1,057,473.66	135,000.00	1,537,473.66	33,250.00	35,300.00
54. Rochelle Park Township	2,676,726.40	22,346.700	575,000.00	810,406.15	75,000.00	1,460,406.15	65,750.00	26,100.00
55. Rockleigh Borough	556,447.46	17,411.600	75,000.00	144,967.08	42,000.00	261,967.08	1,500.00	700.00
58. Rutherford Borough	9,460,609.00	148,795.500	106,000.00	2,167,379.00	300,000.00	2,573,379.00	117,500.00	61,250.00
57. Saddle Brook Township	4,696,931.00	72,489.100	225,000.00	2,144,114.00	125,000.00	2,494,114.00	138,000.00	65,350.00
56. Saddle River Borough	1,933,861.00	11,695.100	975,000.00	639,526.08	75,000.00	1,669,526.08	2,250.00	6,050.00
59. South Hackensack Township	2,588,621.54	22,631.400	49,000.00	1,061,037.75	132,000.00	1,242,037.75	28,000.00	7,050.00
60. Teaneck Township	18,317,491.00	301,885.900	2,242,514.00	4,777,620.00	550,000.00	7,570,134.00	155,250.00	115,900.00
81. Tenafly Borough	6,537,676.09	90,831.236	1,300,000.00	1,879,721.45	180,000.00	3,359,721.45	33,000.00	43,500.00
82. Teterboro Borough	1,473,290.66	124,113.930	200,000.00	264,800.49	.....	464,600.49	.....	.....
83. Upper Saddle River Borough	2,506,730.68	33,731.900	800,000.00	1,324,347.59	350,000.00	2,474,347.59	10,000.00	24,300.00
84. Walwick Borough	3,286,063.00	59,247.600	400,000.00	2,867,948.00	155,000.00	3,442,948.00	57,750.00	46,200.00
85. Wallington Borough	3,063,755.11	45,914.400	156,600.00	909,960.78	134,350.00	1,910,910.78	123,250.00	217,000.00
66. Washington Township	3,645,991.13	99,472.600	500,000.00	1,294,936.87	90,000.00	1,864,936.87	30,000.00	41,700.00
67. Westwood Borough	4,594,795.37	93,356.300	565,000.00	1,566,368.14	175,000.00	2,326,368.14	41,000.00	33,950.00
86. Woodcliff Lakes Borough	3,347,751.60	21,294.700	708,379.63	808,287.04	70,000.00	1,566,666.67	8,500.00	16,900.00
89. Wood-Ridge Borough	3,295,072.00	19,927.137	400,000.00	1,267,379.53	80,696.96	1,766,076.49	79,250.00	31,650.00
70. Wyckoff Township	4,956,968.50	60,226.200	1,700,000.00	1,928,930.40	260,000.00	3,888,930.40	47,250.00	61,000.00
Totals	\$365,433,645.99	\$8,581,760,231	\$48,946,191.02	\$162,348,075.62	\$15,694,912.62	\$228,991,179.46	\$4,879,250.00	\$2,629,900.00

◆ Mahwah Rebate/Paramus Rebates

Net County Taxes Apportioned (12A III)	\$176,686,735.75
Adjustments (Net Total 12A I) (+)	\$ 1,124,136.76
Total County Taxes Apportioned	\$177,610,672.53
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$133,149,356.00
Rate per \$100 to be applied to Col. II for Apportionment of County Taxes	.23376155305

†Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted.

Special Garbage District	Net Valuation	Total Tax Levy	Tax Rate
Franklin Lakes Borough	\$1,916,232.487	\$1,264,200.00	.066

*Includes Franklin Lakes Garbage District (\$1,264,200.00)

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1989

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a) + (b))	3 Total Taxable Value, Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone and Messenger System Companies (C. 138, L. 1966)	8 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
1. Bass River Township	\$ 13,757,500	\$ 29,552,500	\$ 43,310,000	.....	\$ 43,310,000	\$ 1,109,293	\$ 44,419,293
2. Beverly City	8,798,875	30,472,040	39,270,915	\$ 317,000	39,953,915	143,981	39,097,876
3. Bordentown City	11,054,000	50,127,050	61,181,050	.....	61,181,050	219,450	61,400,500
4. Bordentown Township	88,787,090	185,398,300	252,185,390	.....	250,952,090	4,321,118	255,273,206
5. Burlington City	30,959,200	120,640,345	151,599,545	1,233,300	151,599,545	3,327,785	154,927,310
6. Burlington Township	118,022,801	288,995,130	405,017,931	.....	405,017,931	2,599,706	407,617,437
7. Chesterfield Township	17,183,400	64,019,500	81,202,900	.....	81,202,900	858,688	82,059,586
8. Cinnaminson Township	97,360,850	315,366,384	412,727,034	.....	412,727,034	3,899,094	416,626,128
9. Delanco Township	17,878,500	52,647,100	70,525,600	.....	70,525,600	273,758	70,799,358
10. Delran Township	88,047,900	228,489,050	298,518,950	414,100	298,102,850	1,533,213	297,896,063
11. Eastampton Township+	53,577,800	104,164,000	157,741,800	.....	157,741,800	1,245,921	158,987,721
12. Edgewater Park Township	40,036,200	132,072,984	172,111,184	.....	172,052,964	636,941	172,689,905
13. Evansham Township	230,741,950	662,878,050	893,419,700	56,200	893,418,700	11,892,512	905,312,312
14. Fieldsboro Boro	3,695,200	19,385,000	19,080,200	.....	19,080,200	38,718	19,118,918
15. Florence Township	81,230,770	193,643,505	254,874,275	832,660	254,041,615	1,446,531	255,487,946
16. Hainesport Township+	55,752,500	122,337,400	178,089,900	330,900	177,759,000	1,419,453	179,178,453
17. Lambertown Township	37,722,100	122,023,900	159,746,000	256,300	159,489,700	893,170	160,382,870
18. Mansfield Township*	94,770,800	150,474,100	245,244,700	.....	245,244,700	2,538,095	247,782,795
19. Maple Shade Township+	483,005,000	502,426,800	650,597,500	.....	650,597,500	4,448,565	655,046,065
20. Medford Township .....	.....	780,172,300	1,273,177,300	.....	1,273,177,300	7,724,888	1,280,902,188
21. Medford Lakes Boro	38,292,950	92,263,100	130,556,050	.....	130,556,050	434,718	130,990,768
22. Moorestown Township	403,097,600	888,392,100	1,291,489,700	5,095,700	1,286,394,000	22,771,884	1,309,165,884
23. Mount Holly Township	51,051,500	188,267,385	219,318,885	.....	219,318,885	8,108,597	227,427,482
24. Mount Laurel Township	475,062,385	1,047,307,235	1,522,369,600	.....	1,522,369,600	11,393,500	1,533,763,100
25. New Hanover Township+	9,174,800	18,958,500	28,131,300	.....	28,131,300	2,311,447	30,442,747

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1989 (Continued)

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value, Partial Exemptions and Abatements (Assessed Value)	4 Net Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implement and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1988)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
28. North Hanover Township*	82,810,610	93,610,850	158,421,460	.....	158,421,460	1,095,410	157,516,970
27. Palmyra Boro	34,485,750	122,213,700	158,699,450	.....	158,699,450	719,334	157,417,784
28. Pemberton Boro	8,723,150	21,410,100	28,133,250	.....	28,133,250	1,159,949	26,283,199
29. Pemberton Township	74,015,295	215,082,700	289,107,995	.....	289,107,995	3,947,383	293,055,378
30. Riverside Township	24,445,300	92,718,400	117,163,700	.....	117,163,700	1,247,271	118,410,971
31. Riverton Boro	32,458,500	81,454,400	93,910,500	.....	93,910,500	316,725	94,227,225
32. Shamong Township*	128,984,300	158,010,000	286,974,300	.....	286,974,300	2,581,420	287,535,720
33. Southford Township*	123,589,750	313,898,050	437,487,800	.....	437,487,800	4,792,010	442,279,810
34. Springfield Township	93,350,825	90,341,400	183,692,225	.....	183,692,225	1,759,953	185,452,178
35. Tabernacle Township	53,074,700	122,132,300	175,207,000	.....	175,207,000	874,871	176,081,871
36. Washington Township	7,863,775	13,423,700	21,287,475	.....	21,287,475	775,805	22,063,080
37. Westampton Township+	77,181,200	181,893,200	259,074,400	.....	259,074,400	2,179,280	281,253,680
38. Willingboro Township+	185,753,410	718,581,590	884,335,000	191,820	884,143,180	4,259,841	888,403,021
39. Woodland Township+	27,651,750	25,825,050	53,476,800	.....	53,476,800	999,239	54,476,039
40. Wrightstown Boro+	5,257,950	15,889,700	20,947,650	.....	20,947,650	1,893,621	22,841,271
Totals	\$3,558,857,916	\$8,612,548,278	\$12,171,404,194	\$8,729,980	\$12,162,674,214	\$122,187,792	\$12,284,842,006

* = Re-Valued District

+ = Re-Assessed District

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1989 (Continued)

TAXING DISTRICT	7	6	9	10		11	12		
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Apportionment of Taxes		
							Section A		
				(a)	(b)		County Taxes		
				Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 and N.J.S.A. 54:11D-7	Total County Taxes Apportioned (Including Total Net Adjustments)	I	II	
							County Equalization Table Appeals (R.S. 54:2-37)	Adjustments Resulting From	
								Deduct	Add
								Overpayment	Underpayment
1. Bass River Township	\$ 3,078	87.81	.....	.....	\$ 21,759,549	\$ 66,176,642	\$ 365,618.71	.....	.....
2. Beverly City	4,449	64.06	.....	.....	22,867,903	61,765,779	359,904.15	.....	.....
3. Bordentown City	5,787	42.47	.....	.....	66,006,201	147,406,701	856,926.82	.....	.....
4. Bordentown Township	3,420	65.34	.....	.....	138,498,287	393,769,493	2,294,482.70	.....	.....
5. Burlington City	3,755	47.69	.....	.....	173,805,514	326,532,624	1,914,333.98	.....	.....
6. Burlington Township	2,889	79.02	.....	.....	122,440,800	530,058,237	3,086,606.09	.....	.....
7. Chesterfield Township	3,096	60.55	.....	.....	54,801,240	136,660,826	797,478.87	.....	.....
8. Cinnaminson Township	3,382	82.13	.....	.....	284,300,065	680,926,193	3,967,701.36	.....	.....
9. Delanco Township	4,374	53.19	.....	.....	66,321,818	139,120,974	610,646.56	.....	.....
10. Delran Township	3,741	57.55	.....	.....	228,237,588	523,873,829	3,052,568.89	.....	.....
11. Eastampton Township	2,070	125.03	.....	\$ 30,891,241	128,096,460	746,407.74	.....	.....	.....
12. Edgewater Park Township	3,232	73.42	.....	.....	68,052,605	236,742,510	1,391,133.12	.....	.....
13. Evansham Township	3,377	56.32	.....	.....	698,055,254	1,603,387,586	9,342,691.97	.....	.....
14. Fieldsboro Boro	2,596	96.17	.....	.....	2,567,642	21,688,558	126,385.80	.....	.....
15. Florence Township	2,933	74.37	.....	.....	104,956,815	360,448,781	2,100,293.86	.....	.....
16. Hainesport Township	1,886	127.36	.....	36,012,664	.....	143,185,789	834,215.37	.....	.....
17. Lumberton Township	2,900	75.32	.....	56,403,744	.....	218,786,614	1,263,197.91	.....	.....
18. Mansfield Township	1,537	109.61	.....	19,689,243	.....	228,081,552	1,329,070.86	.....	.....
19. Maple Shade Township	2,220	101.53	.....	4,638,848	.....	648,407,217	3,776,215.94	.....	.....
20. Medford Township	1,923	106.85	.....	99,500,936	.....	1,161,401,250	8,663,926.68	.....	.....
21. Medford Lakes Boro	3,899	64.63	.....	71,710,649	.....	202,701,417	1,181,124.62	.....	.....
22. Moorestown Township	2,004	102.26	.....	6,684,980	.....	1,302,260,904	7,586,284.58	.....	.....
23. Mount Holly Township	3,447	83.49	.....	46,392,663	.....	275,620,145	1,607,181.48	.....	.....
24. Mount Laurel Township	2,213	85.85	.....	256,761,738	.....	1,792,524,836	10,444,895.95	.....	.....
25. New Hanover Township	2,022	102.42	.....	476,357	.....	29,964,390	174,600.06	.....	.....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1989 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed Value of Realty Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 8 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes			
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
							I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment		
26. North Hanover Township	1.288	117.48		21,611,491		135,905,379	791,909.55			
27. Palmyra Boro	3.398	72.48			81,554,967	218,972,751	1,275,936.35			
28. Pemberton Boro	2.708	93.86			2,215,877	31,508,078	183,600.81			
29. Pemberton Township	4.370	50.71			283,075,454	578,130,832	3,357,087.35			
30. Riverside Township	3.933	53.39			110,139,827	228,550,788	1,331,748.85			
31. Riverton Boro	2.899	78.72				120,247,453	700,872.10			
32. Shamong Township	1.832	128.59			82,785,244	224,780,478	1,309,777.49			
33. Southampton Township	1.859	109.31			34,990,974	407,288,838	2,373,236.81			
34. Springfield Township	1.808	129.53			39,843,217	145,808,961	848,451.53			
35. Tabernacle Township	3.122	81.38				287,088,793	1,872,831.32			
36. Washington Township										
37. Westampton Township	3.647	71.78				31,274,951	182,238.59			
38. Willingboro Township	2.999	111.06			9,211,871	237,226,987	1,382,302.18			
39. Woodland Township	2.750	100.91				885,367,964	5,158,968.82			
40. Wrightstown Boro	1.980	107.85				50,878,453	296,464.59			
	2.389	102.79				22,954,789	133,755.88			
Totals				\$387,956,583	\$3,088,876,513	\$14,985,761,956	\$87,320,812.05			

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1989 (Continued)

12									
Apportionment of Taxes					Section C Local Taxes to Be Raised for				
Section A County Taxes				Section B		District School Purposes			
II Adjustments Resulting From			III	(a)	(b)	(a)	(b)	(c)	(d)
(b) Appeals and Corrected Errors (R.S. 54:4-8; R.S. 54:4-53)			Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	As Required by District School Budget	Regional Consolidated School Budgets	As Required by Local Municipal Budget	County Vocational School Budget (C. 30, L. 1977)
Deduct	Overpayment	Add							
Underpayment									
TAXING DISTRICT									
1. Bass River Township	\$ 635.90		\$ 384,982.81	\$ 22,066.48		\$ 457,686.00	P \$ 457,254.50		
2. Beverly City			359,904.15	20,596.85		836,043.50	B 1,858,831.51		
3. Bordentown City	157.50		858,769.32	49,155.27			B 4,813,896.55		
4. Bordentown Township	18,430.28		2,278,032.42	131,309.13					
5. Burlington City	7,742.52		1,906,591.44	109,554.86		3,702,128.50		\$ 98,400.00	
6. Burlington Township	192,338.23		2,896,287.86	176,756.93		6,134,842.00			
7. Chesterfield Township	658.66		796,816.19	45,638.57		900,667.00	N 717,164.86		
8. Cinnaminson Township	11,577.64		3,956,123.72	227,066.41		8,662,607.00			
9. Delanco Township	56.14		810,590.42	46,392.25		1,822,423.03			
10. Delran Township	3,296.53		3,049,272.38	174,694.57		5,904,442.00			
11. Eastampton Township	6,931.41		739,478.33	42,715.95		1,214,015.00	RV 600,074.33		
12. Edgewater Park Township			1,391,133.12	79,612.75		2,826,499.75			
13. Evansham Township	7,974.30		9,334,717.67	534,670.17		10,960,519.72	L 5,962,963.72		
14. Fieldsboro Boro	125.93		126,239.87	7,231.75		228,979.50			
15. Florence Township	745.51		2,099,546.15	120,197.10		3,167,836.50			
16. Hainesport Township	979.51		633,235.88	47,741.07		1,392,733.00	RV 540,614.33		
17. Lumberton Township	\$ 926.28		1,264,124.19	72,291.16		1,682,600.00	RV 890,164.05		
18. Mansfield Township			1,329,070.86	76,061.01		1,308,678.00	N 1,092,543.97		
19. Maple Shade Township	35,160.33		3,743,055.61	216,222.41		7,424,810.00			
20. Medford Township	33,297.98		6,850,630.70	393,958.33		6,803,868.00	L 4,958,318.40		
21. Medford Lakes Boro			1,181,124.82	67,594.23		1,596,173.00	L 916,172.02		
22. Moorestown Township	6,135.78		7,562,148.78			14,278,096.00	RV 1,394,666.99		
23. Mount Holly Township	4,382.46		1,602,799.02	91,976.92		2,507,860.50	C 5,974,216.77		
24. Mount Laurel Township	183,109.07		10,261,768.86			13,654,985.00	NWH 365,158.45		
25. New Hanover Township			174,600.06	9,992.14					

Abstract of Rates and Exemptions in the County of Burlington, for the Year 1989 (Continued)

12 Apportionment of Taxes											
Section A County Taxes					Section B		Section C Local Taxes to Be Raised for				
II Adjustments Resulting From					(a)	(b)	District School Purposes				
III Net County Taxes Apportioned					County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)	
(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)											
Deduct Overpayment					Add Underpayment						
TAXING DISTRICT											
26. North Hanover Township	726.77	.....	.....	.....	45,319.96	.....	670,000.00	N 516,263.37	.....	.....
27. Palmyra Boro .....	.....	.....	.....	.....	73,020.19	.....	2,434,728.00	.....	.....	.....
28. Pemberton Boro	867.16	.....	.....	.....	10,507.24	.....	411,639.00	.....	.....	.....
29. Pemberton Township	2,038.26	.....	.....	.....	192,120.62	.....	5,495,416.76	.....	.....	.....
30. Riverside Township	799.96	.....	.....	.....	76,214.15	.....	2,508,485.56	.....	.....	.....
31. Riverton Boro .....	.....	.....	.....	96.00	40,098.56	.....	1,280,490.00	.....	.....	.....
32. Shamong Township	7,499.90	.....	.....	.....	74,956.67	.....	2,445,811.00	L 666,941.08	.....	.....
33. Southampton Township	10,469.27	.....	.....	.....	135,617.39	.....	3,427,027.50	L 1,409,873.10	.....	.....
34. Springfield Township	15,607.05	.....	.....	.....	48,555.76	.....	821,635.00	N 897,799.60	.....	.....
35. Tabernacle Township	12,303.62	.....	.....	.....	95,733.97	.....	2,196,962.00	L 1,061,116.91	.....	.....
36. Washington Township	604.53	.....	.....	.....	10,429.16	.....	545,633.30	.....	.....	.....
37. Westampton Township	5,056.64	.....	.....	.....	79,107.37	.....	1,992,706.00	RV 964,265.78	.....	.....
38. Willingboro Township	971.28	.....	.....	.....	16,966.29	.....	11,266,664.00	.....	.....	.....
39. Woodland Township	13,133.77	.....	.....	.....	7,654.14	.....	608,092.00	.....	.....	.....
40. Wrightstown Boro .....	.....	.....	.....	.....	.....	.....	.....	NWH 279,736.55	.....	.....
Totals	\$561,636.33	\$1,024.26	\$66,740,000.00	.....	\$3,670,000.00	.....	\$135,598,971.14	\$36,662,197.04	\$96,400.00	.....

REGIONAL SCHOOL DISTRICTS

B—Bordentown Regional High School	\$ 6,672,626.06
L—Lansape Regional High School	\$21,171,622.00
N—Northern Burlington County Regional High School	\$ 3,325,792.00
NHW—New Hanover-Wrightstown School District	\$ 644,695.00
P—Pinelands Regional High School	\$ 457,254.50
RV—Rancocas Valley Regional High School	\$ 4,390,005.46

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1989 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13 Total Amount of Real Property Exempt from Taxation	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					15 Deductions Allowed (C. 73, L. 1976)
	Section C II Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate Is Computed (Cols. All + B(a), (b) + C(a), b, c, d, + C(i))		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	
1. Bass River Township	\$ 44,000.00	\$ 1,366,193.77	\$ 12,345,000	\$ 262,415.00	\$ 175,000.00	\$ 130,000.00	\$ 567,415.00	\$ 15,000.00	\$ 4,900.00
2. Beverly City	520,566.23	1,739,132.73	5,196,000	214,804.00	292,022.77	100,000.00	606,826.77	25,000.00	8,400.00
3. Bordentown City	786,000.00	3,552,656.10	11,801,900	404,243.87	683,707.07	99,100.00	1,187,050.94	27,875.00	10,550.00
4. Bordentown Township	1,506,110.00	8,729,148.10	43,850,900	995,000.00	1,316,000.00	160,000.00	2,471,000.00	41,125.00	30,650.00
5. Burlington City .....	.....	5,616,874.80	45,210,645	1,404,249.00	7,172,448.00	250,000.00	6,826,697.00	124,331.00	34,650.00
6. Burlington Township	2,567,943.00	11,775,609.79	54,073,400	1,250,000.00	4,845,038.00	605,000.00	6,700,036.00	43,925.00	39,700.00
7. Chesterfield Township	80,000.00	2,540,288.62	124,413,700	582,422.00	452,053.00	80,000.00	1,094,475.00	11,250.00	9,650.00
8. Cinnaminson Township	1,156,577.19	14,004,374.32	29,313,600	900,000.00	2,554,787.92	150,000.00	3,604,787.92	65,000.00	70,350.00
9. Delanco Township	616,987.00	3,096,392.70	3,183,900	177,000.00	605,871.00	82,000.00	864,871.00	31,250.00	18,550.00
10. Delran Township	2,004,100.00	11,132,506.93	17,652,300	1,068,500.00	1,420,100.00	77,000.00	2,565,600.00	62,750.00	48,805.00
11. Eastampton Township	894,563.00	3,290,664.61	10,758,900	256,100.00	616,123.00	79,760.00	951,983.00	9,250.00	10,900.00
12. Edgewater Park Township	1,263,016.00	5,560,263.62	10,085,000	338,064.00	798,031.99	115,000.01	1,251,096.00	33,250.00	27,550.00
13. Evansham Township	3,756,000.00	30,570,691.26	55,301,200	1,969,504.00	3,934,496.00	370,000.00	6,294,000.00	66,000.00	70,700.00
14. Fieldsboro Boro	133,640.00	466,291.12	840,900	25,000.00	114,939.00	52,000.00	191,939.00	3,250.00	1,750.00
15. Florence Township	2,104,218.00	7,481,598.75	29,861,700	300,000.00	1,609,004.00	300,000.00	2,209,004.00	119,250.00	39,750.00
16. Hainesport Township	531,546.19	3,346,070.45	13,089,900	357,090.00	612,651.61	223,712.00	1,193,453.61	33,000.00	14,050.00
17. Lambertown Township	741,052.00	4,650,231.42	11,150,100	1,024,227.00	1,267,295.00	60,000.00	2,371,522.00	16,750.00	15,150.00
18. Mansfield Township .....	.....	3,806,553.64	18,416,300	625,000.00	771,016.00	82,000.00	1,456,016.00	31,500.00	24,250.00
19. Maple Shade Township	3,106,000.00	14,492,088.02	34,423,400	620,000.00	1,712,164.10	300,000.00	2,632,164.10	202,500.00	64,250.00
20. Medford Township	3,616,645.00	24,623,420.43	113,216,800	1,500,000.00	2,605,291.00	661,755.00	4,767,046.00	39,875.00	53,905.00
21. Medford Lakes Boro	1,081,236.41	4,644,302.28	5,009,800	200,000.00	556,407.54	70,000.00	826,407.54	16,250.00	15,850.00
22. Moorestown Township	4,373,607.00	26,233,851.76	105,634,900	1,327,535.00	3,406,664.00	585,000.00	5,299,199.00	61,250.00	53,600.00
23. Mount Holly Township	2,240,946.00	7,636,251.43	73,996,900	523,242.23	1,552,330.77	225,000.00	2,300,573.00	63,750.00	36,050.00
24. Mount Laurel Township	3,640,950.23	33,931,936.68	42,626,883	2,762,000.00	4,006,942.45	950,000.00	7,740,942.45	72,250.00	62,550.00
25. New Hanover Township	65,650.00	615,400.65	1,022,265,000	525,000.00	472,243.00	22,000.00	1,019,243.00	1,750.00	2,200.00

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1989 (Continued)

TAXING DISTRICT	12		13	14				15
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				
	Section C	Section D		(a)	(b)	(c)	(d)	
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B), (b) + C), (a, b, c, d, + Cii)	Total Amount of Real Property Exempt from Taxation	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)
28. North Hanover Township	1,585,083.30	2,024,786.11	74,741,800	598,700.00	914,675.00	30,000.00	1,543,375.00	7,250.00
27. Palmyra Boro	187,800.00	5,348,767.84	21,563,450	185,000.00	730,399.48	175,000.00	1,090,399.48	63,950.00
28. Pemberton Boro	3,762,015.00	7,924,479.89	5,021,400	115,000.00	144,000.00	40,000.00	299,000.00	4,250.00
29. Pemberton Township	740,000.00	12,804,563.49	110,439,281	1,150,000.00	4,370,156.00	1,118,000.00	6,638,156.00	89,500.00
30. Riverside Township	730,037.74	4,656,626.58	13,821,700	550,000.00	1,078,250.00	177,000.00	1,805,250.00	117,000.00
31. Riverton Boro		2,731,398.40	15,970,300	85,000.00	643,632.55	40,000.00	768,632.55	15,200.00
32. Shamong Township		4,689,986.54	40,651,300	492,394.00	438,072.00	145,000.00	1,075,468.00	9,250.00
33. Southampton Township		7,335,487.53	9,467,750	930,000.00	1,048,285.00	200,000.00	2,176,285.00	130,250.00
34. Springfield Township	281,040.00	2,981,875.06	11,437,800	398,901.00	404,110.00	155,000.00	958,011.00	12,500.00
35. Tabernacle Township	480,284.00	5,496,824.38	16,626,650	450,000.00	575,264.00	205,000.00	1,230,264.00	14,550.00
36. Washington Township	66,825.79	804,520.31	16,949,700	100,000.00	82,044.21	52,000.00	234,044.21	8,550.00
37. Westampton Township	1,069,248.00	5,482,590.69	49,061,300	426,328.00	1,021,983.00	134,000.00	1,582,311.00	9,050.00
38. Willingboro Township	7,977,500.00	24,422,359.54	93,756,900	922,300.00	4,153,800.00	480,000.00	5,555,900.00	57,500.00
39. Woodland Township	168,875.00	1,078,264.11	31,313,525	184,000.00	335,922.00	75,000.00	594,922.00	6,500.00
40. Wrightstown Boro	124,387.00	545,533.37	9,067,550	38,352.00	189,504.00	26,000.00	253,856.00	1,500.00
Totals	\$53,990,493.08	\$318,761,061.26	\$2,414,006,914	\$26,277,371.10	\$59,982,524.88	\$6,841,327.01	\$94,801,222.77	\$1,784,181.00
								\$1,225,810.00

Net County Taxes apportioned (12.A.III) \$86,740,000.00
 *Adjustments (Net Total—12.A.II) \$ 580,812.05
 Total County Taxes apportioned \$87,320,812.05
 (including adjustments—Total 12.A.I)
 *Net Overpayments are added to the Net Taxes Apportioned
 Net Underpayments are deducted from the Net Taxes Apportioned

(County Percentage level of Taxable Value of Real Property in Effect—100%).

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1989

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Equipment and Telephone and Messenger System Companies (C. 138, L. 1986)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
1. Audubon Borough	\$ 63,283,330	\$ 160,157,150	\$ 223,440,480	\$ 135,200	\$ 223,305,280	\$ 801,172	\$ 223,906,452
2. Audubon Park	496,000	3,299,600	3,795,600	.....	3,795,600	53,889	3,852,489
3. Barrington Borough	36,636,650	130,144,578	166,781,228	2,605,228	164,176,000	789,441	164,965,441
4. Belmar Borough	96,051,100	336,769,400	432,820,500	.....	432,820,500	1,350,284	434,170,784
5. Berlin Borough	23,247,236	74,653,975	97,901,231	348,350	97,552,881	3,153,657	100,706,538
6. Berlin Township	19,575,650	62,894,800	82,470,450	603,600	81,866,850	521,113	82,387,963
7. Brooklawn Borough	6,239,300	20,774,600	27,013,900	65,950	26,947,950	289,690	27,237,640
8. Camden City	34,626,088	190,641,643	225,267,741	3,989,945	221,277,796	18,257,654	239,535,650
9. Cherry Hill Township	335,237,280	1,068,887,305	1,422,124,585	508,500	1,421,616,085	8,677,302	1,430,293,387
10. Chesilhurst Borough	4,292,840	10,665,549	15,158,389	12,000	15,146,389	184,874	15,331,263
11. Clementon Borough	14,448,315	46,023,435	60,469,750	491,550	59,978,200	604,666	60,582,866
12. Collingswood Borough	53,422,750	206,140,650	259,563,600	248,800	259,315,000	5,890,879	265,205,879
13. Glbbaboro	22,965,000	64,751,500	87,720,500	.....	87,720,500	1,358,641	89,079,141
14. Gloucester City	32,677,900	96,191,100	128,869,000	47,100	128,821,900	4,203,811	133,025,711
15. Gloucester Township	136,631,554	464,368,190	601,019,744	.....	601,019,744	8,296,936	609,316,680
16. Haddon Township	53,776,000	180,786,450	234,562,450	2,517,800	232,044,650	750,288	232,794,938
17. Haddon Heights Borough	123,651,000	318,725,800	442,376,800	.....	442,376,800	6,056,555	448,433,355
18. Haddon Heights Borough	43,995,900	11,318,600	55,314,500	49,800	55,264,700	1,056,555	56,321,255
19. Hi-Nella Borough	9,023,250	35,268,150	44,311,400	440,750	43,870,650	9,384,883	53,255,533
21. Lawnside Borough	7,267,000	35,882,508	43,149,508	166,400	42,983,108	174,510	43,157,618
22. Lindenwold Borough	67,510,600	212,816,400	280,327,000	534,300	279,792,700	2,010,893	281,803,593
23. Magnolia Borough	13,938,943	39,225,207	53,162,150	.....	53,162,150	197,373	53,359,523
24. Merchantville Borough	22,087,550	66,716,300	90,803,850	67,000	90,736,750	10,397,300	101,134,050
25. Mt. Ephraim Borough	77,514,320	77,514,320	104,613,020	439,000	104,174,020	962,401	105,136,421
26. Oaklyn Borough	10,134,600	36,677,800	46,812,400	.....	46,812,400	200,256	47,012,656
27. Pennsauken Township	130,970,200	430,423,600	561,393,800	.....	561,393,800	3,700,794	565,094,594
28. Pine Hill Borough	24,248,750	66,739,050	92,988,800	.....	92,988,800	664,391	93,653,191
29. Pine Valley	1,727,500	4,787,600	6,515,300	.....	6,515,300	25,873	6,541,173
30. Runnemede Borough	22,548,750	73,630,800	96,079,550	.....	96,079,550	929,574	97,009,124
31. Somerdale Borough	27,074,000	98,770,950	125,844,950	804,700	125,040,250	722,712	125,762,962
32. Stratford Borough	27,874,700	76,635,000	104,509,700	.....	104,509,700	918,389	105,428,089
33. Tatavolock Borough	955,500	1,923,100	2,868,600	.....	2,868,600	5,048	2,873,648
34. Voorhees Township	329,406,678	886,994,741	1,216,401,419	212,300	1,216,189,119	7,025,013	1,223,214,132
35. Waterford Township	42,654,195	117,163,500	159,817,695	708,050	159,109,645	1,558,208	160,667,851
36. Winslow Township	94,383,750	268,853,100	363,236,850	647,300	362,589,550	4,368,576	366,958,126
37. Woodlynne Borough	5,934,200	28,890,100	34,824,300	10,000	34,814,300	108,576	34,922,876

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1989 (Continued)

12 Apportionment of Taxes											
Section A County Taxes					Section B		Section C Local Taxes to Be Raised for				
II County Taxes					III		I District School Purposes				
Adjustments Resulting From					Net County Taxes Apportioned		County Library Taxes				
(b) Appeals and Corrected Errors (R.S. 54-4-49; R.S. 54-4-53)							(a)				
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TAXING DISTRICT											
12 Apportionment of Taxes			13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)			
Section C	Section D	Total Tax Rate Which Tax Rate is Computed (Cols. A11 + C1a, b, c, d, + C11)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Spouse Deductions Allowed (C. 128, L. 1976)	(b) Veterans Deductions		
II Local Municipal Purposes											
1. Audubon Borough	\$ 2,021,629.84	\$ 6,198,656.58	\$ 14,658,350	\$ 420,000.00	\$ 1,244,543.72	\$ 150,000.00	\$ 1,614,543.72	\$ 114,500.00	\$ 37,300.00		
2. Audubon Borough	169,000.00	274,252.32	993,700	54,700.00	1,244,543.72	150,000.00	1,602,400.00	114,500.00	37,300.00		
3. Burlington Borough	1,807,000.49	3,376,466.50	35,874,000	247,154.00	1,670,000.00	160,000.00	1,771,766.51	87,000.00	32,150.00		
4. Belmar Borough	2,482,000.00	10,365,066.78	43,941,000	30,000.00	1,670,000.00	160,000.00	1,950,000.00	146,250.00	56,800.00		
5. Berlin Borough	1,045,333.67	5,716,766.09	16,080,670	228,000.00	1,077,709.33	165,000.00	1,409,708.33	19,450.00	18,450.00		
6. Berlin Township	798,000.00	4,675,525.54	6,894,300	477,500.00	1,349,841.07	166,467.00	2,013,628.07	45,500.00	16,600.00		
7. Brooklawn Borough	487,500.00	1,574,345.89	6,084,300	170,000.00	772,500.00	40,000.00	982,500.00	34,500.00	9,300.00		
8. Camden City	17,637,670.07	40,745,363.03	238,381,791	2,796,101.51	45,043,883.51	5,172,313.00	53,012,298.02	582,250.00	62,550.00		
9. Cherry Hill Township	12,555,418.97	100,006,123.68	312,302,963	4,000,000.00	10,553,580.03	1,763,580.00	16,316,580.03	258,250.00	233,500.00		
10. Chesilhurst Borough	199,960.78	923,986.78	2,967,350	.....	600,469.74	120,000.00	720,469.74	12,750.00	3,050.00	
11. Clementon Borough	1,281,038.00	3,818,976.80	7,269,485	300,000.00	434,874.88	203,000.00	937,874.88	48,500.00	13,900.00		
12. Collingswood Borough	2,707,000.00	11,644,003.65	33,533,500	676,000.00	1,255,000.00	235,000.00	2,166,000.00	129,250.00	45,250.00		
13. Gibbstown	457,600.00	2,784,346.00	7,637,400	438,200.00	284,770.36	28,400.00	732,370.36	15,500.00	10,150.00		
14. Gloucester City	2,131,039.16	7,490,605.90	23,427,300	.....	3,303,311.23	470,600.00	3,773,911.23	172,000.00	42,800.00	
15. Gloucester Township	9,126,371.00	36,238,834.36	115,134,828	1,650,000.00	5,005,567.00	1,736,000.00	6,741,567.00	253,000.00	132,900.00		
16. Haddon Township	2,649,736.00	13,632,883.96	34,266,650	485,000.00	1,596,147.00	200,000.00	2,291,147.00	151,750.00	62,700.00		
17. Haddonfield Borough	2,659,060.00	19,927,656.37	66,655,400	1,070,500.00	1,722,659.18	180,000.00	2,972,659.18	82,750.00	45,950.00		
18. Haddon Heights Borough	1,657,475.27	6,035,643.46	44,489,000	324,000.00	1,143,767.73	75,000.00	1,542,767.73	61,000.00	35,650.00		
19. Haddon Heights Borough	1,063,376.00	5,509,688.61	2,230,000	250,000.00	1,193,367.00	10,000.00	2,297,824.00	4,000.00	2,450.00		
20. Laurel Springs Borough	543,000.00	2,127,343.17	2,983,250	.....	189,000.00	35,000.00	224,000.00	20,000.00	6,450.00	
21. Lawnside Borough	566,787.00	2,588,426.13	4,667,350	119,301.14	744,650.00	164,898.66	1,046,650.00	25,500.00	6,450.00		
22. Lindenwood Borough	2,872,000.00	11,504,626.95	26,709,500	636,000.00	1,576,000.00	850,000.00	3,064,000.00	87,750.00	37,500.00		
23. Magnolia Borough	1,159,160.00	4,359,346.99	6,217,200	235,000.00	1,120,000.00	60,000.00	1,280,000.00	55,500.00	17,500.00		
24. Merchantville Borough	1,035,500.00	3,656,791.70	7,814,700	266,500.00	614,000.00	50,000.00	728,500.00	84,250.00	22,750.00		
25. Mt. Ephraim Borough	993,500.00	3,265,775.54	1,844,400	315,000.00	433,700.00	45,000.00	518,400.00	59,750.00	16,500.00		
26. Oaklyn Borough	7,161,078.62	32,657,575.54	66,655,400	220,000.00	6,937,000.00	85,000.00	7,022,000.00	11,750,000.00	13,000,000.00		
27. Pennsauken Township	1,159,160.00	3,764,531.25	66,655,400	150,000.00	1,028,177.28	297,000.00	1,325,177.28	35,500.00	20,300.00		
28. Pine Hill Borough	60,184.27	5,779,495.27	23,507,100	16,000.00	1,028,177.28	297,000.00	1,325,177.28	35,500.00	20,300.00		
29. Pine Valley	1,259,671.00	6,492,284.06	14,017,600	180,000.00	93,815.73	200,000.00	1,481,000.00	116,250.00	41,250.00		
30. Runnemede Borough	1,159,000.00	4,330,836.67	10,526,700	310,000.00	664,974.69	140,000.00	1,114,974.69	61,750.00	23,650.00		
31. Somerdale Borough	1,016,000.00	6,176,713.51	21,661,300	80,000.00	601,342.66	109,000.00	710,342.66	45,000.00	34,700.00		
32. Tuxedo Borough	12,275.00	43,239.59	312,500	1,534.00	3,668.00	.....	5,202.00	.....	.....
33. Voorhees Township	3,863,266.00	33,506,420.54	107,654,200	2,068,849.76	3,044,017.10	1,126,867.14	6,259,534.00	49,750.00	38,300.00		
34. Waterford Township	1,605,279.73	6,111,767.24	26,672,800	850,000.00	1,264,720.27	.....	2,344,720.27	86,250.00	29,100.00	
35. Winslow Township	3,667,000.00	19,395,953.53	92,566,450	300,000.00	7,699,000.00	1,010,000.00	9,009,000.00	155,750.00	56,200.00		
36. Woodlynne Borough	867,000.00	3,763,900.00	3,763,900	105,000.00	232,000.00	45,000.00	362,000.00	40,250.00	7,600.00		
37. Woodlynne Borough	893,473.10	4,438,629.15	\$1,442,703.771	\$21,475,840.41	\$108,089,097.24	\$16,416,166.00	\$145,963,103.65	\$3,541,250.00	\$1,388,300.00		
Total											

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget .. \$ 38,005,396.00
 Rate per \$100 to be applied to Col. 11 for apportionment .. 893260270
 of County Taxes .. .026230316
 Library Tax Rate .. .026230316

Net County Taxes Apportioned (12A III) .. \$150,651,386.00
 \$Adjustments (Net Total 12A II) .. \$ 487,139.00
 Total County Taxes Apportioned .. \$151,138,525.00
 (Including Adjustments—Total 12A I) .. \$151,138,525.00
 Net Overpayments are added to the Net Taxes Apportioned and Net Under-payments are deducted.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1989

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone and Telegraph and Messenger System Companies (C. 138, L. 1986)	6 Net Valuation Taxable (Cols. 4-5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
1. Avalon Borough	\$ 562,178.800	\$ 319,709.400	\$ 881,888.200	.....	\$ 881,888.200	\$ 3,121,259	\$ 685,007.459
2. Cape May City	268,240.700	319,092.600	585,333.300	.....	585,333.300	1,786,913	587,100.213
3. Cape May Point Borough	56,801.800	27,290.100	84,091.900	.....	84,091.900	54,483	84,146.383
4. Dennis Township	81,835.012	87,414.780	149,249.772	.....	149,249.772	2,220.471	151,469.243
5. Lower Township	223,284.050	517,559.900	740,843.950	.....	740,843.950	8,810.297	749,654.247
8. Middle Township	158,150.750	298,021.200	456,171.950	.....	456,171.950	7,882.045	463,853.995
7. North Wildwood City (R)	255,425.500	422,686.914	678,114.414	.....	678,114.414	1,324,559	679,438.973
8. Ocean City (R)	2,132,839.800	1,187,391.400	3,320,231.200	.....	3,320,231.200	8,340,512	3,326,571.712
9. Sea Isle City	454,982.300	289,242.800	744,225.100	.....	744,225.100	3,062,924	747,288.024
10. Stone Harbor Borough	525,653.500	267,379.100	793,032.600	.....	739,032.800	880.257	739,912.857
11. Upper Township	157,683.450	264,166.600	422,050.050	.....	422,050.050	9,738.307	431,789.357
12. West Cape May Borough (R)	38,061.190	51,357.300	90,418.490	.....	90,416.480	637.294	91,055.784
13. West Wildwood Borough	19,179.500	28,715.500	47,895.000	.....	47,895.000	71.483	47,966.483
14. Wildwood City	182,227.555	242,835.284	424,862.819	96.100	424,764.719	8,493.816	431,258.535
15. Wildwood Crest Borough	209,088.600	290,680.900	499,767.500	.....	499,767.500	955.254	500,722.754
18. Woodbine Borough	9,213.600	22,860.800	31,874.400	.....	31,874.400	1,904.560	33,778.960
Totals	\$5,314,042,107	\$4,838,006,538	\$9,950,048,645	\$99,100	\$9,949,949,545	\$55,065,434	\$10,005,014,979

(R) Revalued District

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table—Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 8 + 9 - 10(a) + 10(b))	Apportionment of Taxes		
				(a)	(b)		Section A		
							County Taxes		
						Total County Taxes Apportioned (Including Total Net Adjustments)	I Adjustments Resulting From	II (a) County Equalization Table Appeals (R.S. 54:2-37)	
							Deduct Overpayment	Add Underpayment	
1. Avalon Borough	\$ 1,238	80.29	.....	\$ 219,433,316	\$ 1,104,440,775	\$ 4,730,190.40	.....	.....
2. Cape May City	1,427	106.09	.....	\$ 27,070,807	580,029,406	2,398,540.31	.....	.....
3. Cape May Point Borough	.991	87.83	.....	.....	11,878,669	410,407.47	.....	.....
4. Dennis Township	2,357	75.54	.....	.....	95,825,052	859,914.19	.....	.....
5. Lower Township	2,415	80.31	.....	.....	200,779,296	4,020,251.31	.....	.....
				189,024,559	938,878,806				
6. Middle Township	2,425	84.60	.....	87,939,886	551,793,881	2,383,268.52	.....	.....
7. North Wildwood City	1,704	126.07	.....	.....	543,743,317	2,328,788.90	.....	.....
8. Ocean City	1,168	135.98	.....	135,895,858	2,482,578,817	10,546,938.46	.....	.....
9. Sea Isle City	1,371	100.35	.....	863,992,895	745,996,686	3,195,016.38	.....	.....
10. Stone Harbor Borough	.845	104.21	.....	1,291,338	764,122,021	3,272,645.06	.....	.....
				29,790,838					
11. Upper Township	1,452	77.85	.....	120,818,808	552,608,165	2,366,758.01	.....	.....
12. West Cape May Borough	1,547	120.83	.....	15,329,749	75,726,035	324,325.73	.....	.....
13. West Wildwood Borough	1,655	114.74	.....	8,022,022	41,944,461	179,643.21	.....	.....
14. Wildwood City	3,245	86.77	.....	74,111,159	505,389,894	2,164,439.17	.....	.....
15. Wildwood Crest Borough	2,022	79.38	.....	137,534,526	638,257,280	2,733,581.13	.....	.....
16. Woodbine Borough	2,795	93.05	.....	3,312,272	37,091,232	158,857.83	.....	.....
Totals	.....	.....	.....	\$893,163,248	\$9,818,984,924	\$42,053,562.08	.....	.....
				\$1,079,193,303					

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1989 (Continued)

12											
Apportionment of Taxes											
Section A County Taxes				Section B		Section C Local Taxes to Be Raised for					
II Adjustments Resulting From				III	(a)	(b)	District School Purposes				
(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Deduct Overpayment		Net County Taxes Apportioned		County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
TAXING DISTRICT											
1. Avalon Borough	\$ 844.09			\$ 4,729,346.31	\$ 232,204.96			\$ 1,241,367.50			
2. Cape May City	4,301.92			2,394,238.39	117,518.53			1,030,690.00	\$ 2,605,623		
3. Cape May Point Borough	180.98			410,228.51	20,140.66			68,818.20			
4. Dennis Township		2,107.16		862,021.35	42,342.21			2,212,167.00			
5. Lower Township	19,514.88			4,000,736.45	198,268.23			4,519,173.37	4,372,699		
6. Middle Township		2,915.64		2,368,184.16	116,203.14			7,125,132.00			
7. North Wildwood City	653.92			2,328,134.98	114,306.02			3,193,725.29			
8. Ocean City	19,031.92			10,527,904.54				11,477,548.00		\$ 115,200	
9. Sea Isle City	386.92			3,194,627.46	158,854.06			2,003,145.00		55,270	
10. Stone Harbor Borough	9,135.82			3,263,509.24	160,180.74			747,881.00			
11. Upper Township	2,155.21			2,364,800.80	116,082.36			3,789,644.00			
12. West Cape May Borough				324,325.73	15,924.44			334,930.00	509,297		
13. West Wildwood Borough				179,643.21	8,920.50			212,398.00			
14. Wildwood City	3,820.81			2,180,618.58	106,056.79			4,403,148.00		23,450	
15. Wildwood Crest Borough	733.81			2,732,847.52	134,176.78			2,879,044.50			
16. Woodbine Borough	237.84			158,619.99	7,785.86			537,229.75			
Totals	\$60,999.98	\$5,022.80	\$41,997,585.00	\$1,544,845.28				\$45,775,841.61	\$7,487,619	\$193,920	

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1989 (Continued)

TAXING DISTRICT	12		13	14				15
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				
	Section C	Section D		Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C(a, b, c, d, + C))						(b) Veterans Deductions
1. Avalon Borough	\$ 4,756,000.00	\$ 10,958,918.77	\$ 36,640,880	\$ 725,000.00	\$ 1,657,000.00	\$ 288,000.00	\$ 2,680,000.00	\$ 15,000
2. Cape May City	2,230,136.10	8,378,206.02	169,100,400	775,000.00	2,368,981.84	495,000.00	3,638,981.84	35,250
3. Cape May Point Borough	335,192.03	834,177.40	7,884,700	50,000.00	101,689.16	26,600.00	178,289.16	6,250
4. Dennis Township	454,233.56	3,570,764.12	15,542,090	800,000.00	895,463.20	343,000.00	2,038,463.20	16,500
5. Lower Township	5,013,582.26	18,102,459.31	47,424,400	621,384.37	2,649,717.24	1,475,000.00	4,746,101.61	364,500
6. Middle Township	1,642,845.00	11,250,364.30	80,563,850	1,346,500.00	4,213,733.00	750,000.00	6,310,233.00	39,650
7. North Wildwood City	5,938,540.52	11,574,706.81	22,338,900	1,100,000.00	3,435,469.50	900,000.00	5,435,469.50	18,200
8. Ocean City	16,662,513.29	38,783,165.83	112,412,600	1,350,000.00	5,907,060.62	825,000.00	8,082,060.62	52,200
9. Sea Isle City	4,838,795.86	10,248,692.38	40,236,100	1,100,000.00	1,599,658.85	325,000.00	3,024,658.85	12,750
10. Stone Harbor Borough	2,539,645.11	6,711,196.09	165,691,500	1,056,000.00	1,561,596.12	205,000.00	2,822,596.12	7,100
11. Upper Township	6,270,327.16	23,259,200	23,259,200	2,516,046.69	4,582,086.44	150,000.00	7,248,133.13	33,050
12. West Cape May Borough (R)	223,756.00	1,408,233.17	5,119,100	167,000.00	147,854.74	128,110.41	443,065.15	1,650
13. West Wildwood Borough (R)	363,000.00	703,861.71	854,800	60,000.00	248,000.00	50,000.00	358,000.00	1,500
14. Wildwood City	7,302,047.49	13,995,320.64	51,955,200	512,000.00	5,089,088.01	1,225,000.00	6,826,088.01	10,700
15. Wildwood Crest Borough	4,378,940.74	10,126,008.54	28,555,500	584,052.98	3,604,239.17	650,000.00	4,838,342.15	17,250
16. Woodbine Borough	240,511.30	944,146.90	31,409,700	300,000.00	341,340.87	175,000.00	816,340.87	3,650
Totals	\$56,950,739.26	\$153,950,550.15	\$838,988,920	\$13,062,984.04	\$38,403,128.76	\$8,020,710.41	\$59,486,823.21	\$952,000
								\$342,150

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated for the support of the County Budget) \$41,997,585.00
 Rate per \$100 to be applied to Column 11 for apportionment of County Taxes \$ +55,977.08
 County Percentage Level of Taxable Value of Real Property 100% \$42,053,562.08
 †Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1989

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Equipment and Telephone Telegraph and Messenger System Companies (C. 136, L. 1986)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
1. Bridgeton City	\$ 23,385,800	\$ 140,839,550	\$ 164,305,350	\$ 4,255,500	\$ 160,049,850	\$ 4,927,631	\$ 164,977,481
2. Commercial Township	27,118,750	74,618,100	101,734,850	28,600	101,706,250	2,480,283	104,186,543
3. Deerfield Township	22,882,570	55,887,470	78,560,040	.....	78,560,040	1,255,538	79,815,578
4. Downe Township	7,488,700	13,323,200	20,821,900	.....	20,821,900	366,056	21,187,956
5. Fairfield Township	23,032,200	89,930,000	92,962,200	.....	92,962,200	1,265,875	94,227,875
6. Greenwich Township	9,081,200	24,187,700	33,278,900	.....	33,278,900	440,745	33,719,645
7. Hopewell Township	28,978,300	97,012,900	128,992,200	.....	128,992,200	1,422,332	128,414,532
8. Lawrence Township	9,074,385	15,655,059	24,729,424	.....	24,729,424	848,738	25,578,162
9. Maurice River Township	29,049,981	34,844,218	63,894,199	.....	63,894,199	1,237,231	65,131,430
10. Millville City	123,635,850	505,584,050	629,229,900	13,642,600	615,587,300	6,111,504	621,698,804
11. Shiloh Borough	1,917,530	8,431,800	10,349,130	.....	10,349,130	179,208	10,528,338
12. Stow Creek Township	8,057,400	31,915,000	39,972,400	.....	39,972,400	705,794	40,678,194
13. Upper Deerfield Township	34,738,200	132,008,400	166,747,600	.....	166,747,600	1,641,062	168,388,662
14. Vineland City	272,478,900	889,969,800	1,142,445,500	39,087,000	1,103,358,500	18,124,758	1,119,483,258
Totals	\$621,898,748	\$2,074,124,847	\$2,896,023,593	\$57,013,700	\$2,639,009,893	\$38,986,565	\$2,877,996,458

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
				County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)			Section A County Taxes		
				(a)	(b)		I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	Deduct Overpayment	Add Underpayment
1. Bridgeton City	\$ 5.70	68.86	.....	\$ 14,975,829	\$ 95,314,762	\$ 280,292,243	\$ 2,796,458.82	.....	.....
2. Commercial Township	2.64	119.12	.....	20,533,400	.....	89,190,914	958,224.95	.....	.....
3. Deerfield Township	1.85	137.84	.....	.....	27,458,126	59,282,178	638,899.85	.....	.....
4. Downe Township	8.31	44.19	.....	13,810,872	.....	48,848,082	522,630.47	.....	.....
5. Fairfield Township	2.37	118.27	.....	.....	.....	80,817,003	888,110.91	.....	.....
6. Greenwich Township	2.88	109.27	.....	2,200,405	.....	31,519,240	338,827.79	.....	.....
7. Hopewell Township	2.04	129.10	.....	27,215,242	.....	101,199,290	1,087,237.28	.....	.....
8. Lawrence Township	7.64	41.97	.....	.....	35,094,431	80,872,593	851,837.82	.....	.....
9. Maurice River Township	4.54	70.48	.....	5,840,852	28,582,849	93,694,279	1,006,806.97	.....	.....
10. Millville City	3.15	103.65	.....	.....	.....	818,058,152	6,618,837.11	.....	.....
11. Shiloh Borough	2.95	107.39	.....	581,968	.....	9,946,372	106,859.11	.....	.....
12. Slow Creek Township	1.98	117.86	.....	5,134,337	.....	35,543,857	381,886.37	.....	.....
13. Upper Deerfield Township	2.80	80.25	.....	.....	45,820,928	214,209,590	2,301,388.42	.....	.....
14. Vineland City	3.35	84.07	.....	.....	239,256,377	1,358,741,635	14,597,878.82	.....	.....
Totals .....	.....	.....	.....	\$ 89,892,503	\$ 471,508,473	\$3,059,813,428	\$32,871,038.07	.....	.....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1989 (Continued)

12									
Apportionment of Taxes									
Section A County Taxes				Section B		Section C Local Taxes to Be Raised for			
II				III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes		
Adjustments Resulting From			(a) As Required by District School Budget				(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
(b)									
Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)									
Deduct Overpayment			Add Underpayment						
TAXING DISTRICT									
1. Bridgeton City	\$ 2,028.88	.....	\$ 2,794,427.94	.....	\$ 194,322.27	\$ 3,502,580.00	.....	.....	.....
2. Commercial Township	433.20	.....	957,791.75	.....	68,585.85	1,221,212.00	.....	.....	.....
3. Deerfield Township	2,063.40	.....	834,836.25	.....	44,257.36	499,763.00	\$ 280,421.90	.....	.....
4. Downe Township	31.92	.....	522,598.55	.....	38,318.94	820,385.85	.....	.....	.....
5. Fairfield Township	1,911.00	.....	864,199.91	.....	80,184.96	730,000.00	344,087.80	.....	.....
6. Greenwich Township	565.22	.....	338,062.57	.....	23,530.82	311,073.25	163,889.35	.....	.....
7. Hopewell Township .....	.....	.....	1,087,237.26	.....	75,550.78	876,183.00	440,893.41	.....	.....
8. Lawrence Township	451.81	.....	651,385.81	.....	45,295.38	948,732.00	.....	.....	.....
9. Maurice River Township	599.88	.....	1,006,007.29	.....	89,947.86	1,325,226.00	.....	.....	.....
10. Millville City	282,182.87	.....	8,338,454.24	.....	459,920.81	6,855,325.22	\$ 264,118.50	.....	.....
11. Shiloh Borough	71.04	.....	106,788.07	.....	7,425.50	102,833.00	49,310.82	.....	.....
12. Stow Creek Township	244.80	.....	381,821.57	.....	26,535.42	249,485.00	138,329.18	.....	.....
13. Upper Deerfield Township	1,408.40	.....	2,299,958.02	.....	159,919.07	1,279,530.24	968,339.85	.....	.....
14. Vineland City	57,433.38	.....	14,540,243.48	.....	.....	14,536,433.00	.....	131,912.03	.....
Totals	\$349,425.38	.....	\$32,521,612.89	.....	\$1,289,793.00	\$32,856,721.38	\$2,364,871.72	\$396,028.53	.....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1989 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + C11)		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
	II Local Municipal Purposes		Total Amount of Real Property Exempt from Taxation						
1. Bridgeton City	\$ 2,908,465.13	\$ 9,399,815.34	\$ 52,462,000	\$ 1,325,000.00	\$ 5,419,525.54	\$ 800,000.00	\$ 7,544,525.54	\$ 156,250.00	\$ 38,800.00
2. Commercial Township	497,290.00	2,742,879.60	13,336,100	143,000.00	534,812.00	280,000.00	937,612.00	91,500.00	18,650.00
3. Deerfield Township	32,000.00	1,471,278.51	8,756,400	204,000.00	488,000.00	150,000.00	642,000.00	30,500.00	7,500.00
4. Downe Township	156,349.00	1,335,650.14	6,112,200	152,000.00	307,954.00	110,000.00	569,954.00	35,500.00	7,050.00
5. Fairfield Township	230,469.35	2,228,941.62	11,357,500	214,000.00	772,785.80	340,000.00	1,326,785.60	52,250.00	10,850.00
6. Greenwich Township	131,507.00	987,662.99	2,616,700	61,291.28	94,858.40	68,000.00	244,149.68	10,750.00	2,550.00
7. Hopewell Township	126,000.00	2,607,644.43	23,849,600	264,429.61	255,570.19	216,000.00	756,000.00	34,750.00	12,950.00
8. Lawrence Township	308,370.86	1,953,784.05	3,164,950	160,000.00	240,777.00	280,000.00	660,777.00	32,750.00	6,150.00
9. Maurice River Township	550,302.24	2,951,483.39	64,294,795	435,000.00	637,361.24	300,000.00	1,372,361.24	48,750.00	11,500.00
10. Millville City	5,843,600.62	19,559,417.39	101,054,600	228,000.00	5,669,282.66	800,000.00	6,717,282.66	217,500.00	73,050.00
11. Shiloh Borough	43,215.92	309,573.11	675,100	25,000.00	28,341.62	41,400.00	94,741.62	7,750.00	1,800.00
12. Slow Creek Township		795,951.18	2,267,000	274,198.00	175,102.00	60,000.00	529,300.00	12,000.00	3,550.00
13. Upper Deerfield Township		4,707,746.96	22,569,000	969,603.60	1,352,511.66	280,000.00	2,802,115.26	68,250.00	21,450.00
14. Vineland City	6,276,052.24	37,486,640.73	229,118,200	1,330,000.00	12,512,167.19	1,125,000.00	14,967,167.19	468,250.00	114,150.00
Totals	\$19,107,642.36	\$86,518,669.66	\$541,834,145	\$5,805,522.69	\$28,508,849.52	\$4,670,400.00	\$39,184,772.21	\$1,266,750.00	\$326,250.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$21,226,266.42

Rate per \$100 to be applied to Column 11 for apportionment 1.074352654

Net County Taxes Apportioned (12A II) \$32,521,612.69

Adjustments (Net Total 12A II)± \$ 349,425.38

Total County Taxes Apportioned \$32,871,038.07

(Including Adjustments—Total I)

±Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total amount to be raised by Taxation for County Board of Health purposes \$ 1,269,793.00

Rate per \$100 to be applied to Col. 11 for apportionment of Local Health Service Taxes0746554211

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1989

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a)	(b)					
Land	Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value, Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)	
1. Belleville, Twp. of	\$ 147,956,800	\$ 321,633,600	\$ 469,790,200	.....	\$ 469,790,200	\$ 2,544,900	\$ 472,335,100
2. Bloomfield, Twp. of	149,960,200	266,726,900	436,707,100	.....	436,707,100	439,183,900	439,183,900
3. Caldwell, Twp. of	37,634,100	71,574,500	109,208,600	.....	109,208,600	1,944,600	111,153,200
4. Cedar Grove, Twp. of	96,624,500	186,651,900	283,476,400	.....	283,476,400	585,400	284,061,800
5. East Orange, City of	99,224,540	272,937,260	372,161,800	\$ 2,619,700	369,542,100	9,512,900	379,055,000
6. Essex Fells, Twp. of	24,963,800	44,996,600	69,962,400	.....	69,962,400	109,700	70,072,100
7. Fairfield, Twp. of	602,021,100	1,025,694,900	1,627,916,000	.....	1,627,916,000	15,191,500	1,643,107,500
8. Glen Ridge, Twp. of	62,678,300	242,233,900	300,067,500	.....	242,233,900	765,600	242,999,500
9. Irvington, Twp. of	82,913,000	217,154,500	300,067,500	.....	300,067,500	5,030,600	305,098,100
10. Livingston, Twp. of	292,231,400	581,762,700	873,994,100	26,500	673,965,600	5,234,900	679,200,500
11. Maplewood, Twp. of	200,760,800	345,645,600	546,406,600	.....	546,406,600	1,387,000	547,793,600
12. Millburn, Twp. of	560,700,500	1,064,462,200	1,645,162,700	.....	1,645,162,700	6,214,300	1,653,397,000
13. Montclair, Twp. of	1,567,382,000	1,449,246,300	3,036,630,300	.....	3,036,630,300	16,763,000	3,053,413,300
14. Newark, City of	247,039,100	996,313,900	996,313,900	7,324,200	968,989,700	50,945,700	1,039,935,400
15. North Caldwell, Twp. of	109,160,100	190,797,300	299,977,400	.....	299,977,400	407,500	300,384,900
16. Nutley, Twp. of	139,714,900	355,731,100	495,446,000	.....	495,446,000	3,153,700	498,599,700
17. Orange, Twp. of	28,031,800	91,359,300	119,391,100	.....	119,391,100	520,400	119,911,500
18. Roseland, Borough of	50,399,700	197,851,600	246,251,300	.....	246,251,300	581,900	246,833,200
19. South Orange Village, Twp. of	64,616,500	172,595,600	257,412,300	1,266,500	256,145,800	2,929,200	259,075,000
20. Verona, Twp. of	169,262,800	381,022,000	530,284,600	.....	530,284,600	1,035,100	531,319,900
21. West Caldwell, Twp. of	432,740,000	740,666,600	1,173,408,600	.....	1,173,408,600	1,941,600	1,175,350,400
22. West Orange, Twp. of	440,915,600	967,781,100	1,428,696,900	.....	1,426,696,900	6,122,600	1,436,819,700
Totals	\$5,647,171,540	\$9,915,746,360	\$15,562,919,900	\$11,236,900	\$15,551,681,000	\$139,419,300	\$15,691,100,300

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12			
				Equalization			Apportionment of Taxes			
				(b)			Section A			
				(a)			County Taxes			
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table—Average Ratio of Assessed Value to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I	II		
							Total County Taxes Apportioned (Including Total Adjustments)	County Equalization Table Appeals (R.S. 54:2-37)	Deduct Overpayment	Add Underpayment
1. Belleville, Twp. of	\$ 8.58	33.12	.....	.....	\$ 978,464,084	\$ 1,450,799,194	9,340,105.37			
2. Bloombfield, Twp. of	12.58	19.89	\$ 47,399	.....	1,797,214,385	2,238,445,664	14,398,021.68			
3. Caldwell, Twp. of	8.88	23.85	.....	.....	354,112,553	485,285,753	2,995,336.01		N	N
4. Cedar Grove, Twp. of	5.87	30.80	.....	.....	651,857,500	935,719,300	8,024,070.63			
5. East Orange, City of	13.95	38.04	430,382	.....	885,931,748	1,065,417,128	6,859,052.75			
6. Essex Fells, Twp. of	8.90	20.39	.....	.....	273,533,744	343,805,844	2,212,101.23			
7. Fairfield, Twp. of	1.37	119.80	.....	\$ 239,090,064	.....	1,404,017,438	9,036,928.93			
8. Glen Ridge, Twp. of	8.03	44.19	.....	.....	307,354,285	550,353,785	3,543,124.57		O	O
9. Irvington, Twp. of	14.14	27.01	.....	.....	829,233,659	1,134,331,759	7,302,718.51			
10. Livingston, Twp. of	6.39	29.46	.....	.....	2,111,989,079	2,991,189,579	19,258,990.30			
11. Maplewood, Twp. of	8.13	40.20	27,325	.....	823,833,092	1,371,454,017	8,829,288.77			
12. Millburn, Twp. of	2.73	54.54	.....	.....	1,397,308,856	3,050,705,858	19,640,149.08			
13. Montclair, Twp. of	2.27	112.97	102,078	333,645,467	.....	2,719,689,911	17,510,260.41			
14. Newark, City of	15.37	22.16	958,358	.....	3,961,407,201	5,002,300,957	32,204,331.83		N	N
15. North Caldwell, Twp. of	4.01	44.84	.....	.....	370,315,546	870,700,446	4,317,904.78			
16. Nutley, Twp. of	7.95	28.99	.....	.....	1,235,410,427	1,734,010,127	11,163,390.08			
17. Orange, Twp. of	16.79	21.81	227,270	.....	447,859,454	987,998,224	3,856,717.77			
18. Roseland, Borough of	5.87	27.59	.....	.....	680,149,121	908,982,321	5,851,940.54		E	E
19. South Orange Village, Twp. of	10.72	24.44	72,540	.....	797,378,059	1,056,523,599	8,801,797.08			
20. Verona, Twp. of	4.10	50.06	.....	.....	536,708,379	1,068,028,279	8,875,863.10			
21. West Caldwell, Twp. of	1.84	118.05	.....	151,509,115	.....	1,023,841,285	6,591,391.49			
22. West Orange, Twp. of	4.33	54.24	.....	.....	1,230,929,995	2,687,749,895	17,174,715.48			
Totals	.....	.....	\$1,865,350	\$724,244,648	\$19,450,588,957	\$34,419,309,961	221,588,200.17			

Abstract of Rates and Exemptions in the County of Essex, for the Year 1989 (Continued)

12											
Apportionment of Taxes											
Section A County Taxes				Section B		Section C Local Taxes to Be Raised for					
II Adjustments Resulting From				III		District School Purposes					
(b) Appeals and Corrected Errors (R.S. 54:4-48; R.S. 54:4-53)				Net County Taxes Apportioned		(a)	(b)	(c)	(d)		
						County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	County Vocational School Budget (C. 30, L. 1977)
Deduct											
Overpayment											
Add											
Underpayment											
1. Belleville, Twp. of				\$ 9,209,196.87				\$ 18,362,660.00			N
2. Blackwell, Twp. of				14,378,624.79		N		22,865,469.00			
3. Caldwell, Twp. of				2,995,336.01				7,604,863.00			
4. Cedar Grove, Twp. of				8,095,293.81				15,060,545.00			
5. East Orange, City of				8,622,115.82						\$ 684,503.52	
6. Essex Falls, Twp. of				2,212,101.23				928,131.00			
7. Fairfield, Twp. of				8,997,406.21				4,987,906.00			
8. Glen Ridge, Twp. of				3,539,284.90		O		5,105,093.25			O
9. Irvington, Twp. of				7,291,282.89				12,575,681.00			
10. Livingston, Twp. of				19,244,476.46				31,814,061.00			
11. Maplewood, Twp. of				8,828,000.77							
12. Millburn, Twp. of				19,833,248.31							
13. Montclair, Twp. of				17,435,348.55		N		15,059,053.09			N
14. Newark, City of				30,831,703.45				28,873,365.00			
15. North Caldwell, Twp. of				4,316,497.66				71,294,180.00			
16. Nutley, Twp. of				11,101,589.19				3,240,036.00			
17. Orange, Twp. of				3,621,243.33				18,380,760.50			
18. Roseland, Borough of				5,851,687.34		E		8,581,518.50			
19. South Orange Village, Twp. of				6,784,586.10				1,822,940.50			E
20. Verona, Twp. of				8,869,863.18							
21. West Caldwell, Twp. of				6,587,516.19				9,793,190.00			
22. West Orange, Twp. of				17,181,558.98							
Totals				\$219,495,946.04				26,925,775.00			
								\$298,886,372.59			
										\$52,815,525.44	
										\$3,897,055.17	

R—REGIONAL: FAIRFIELD, ESSEX FIELDS, NORTH CALDWELL, ROSELAND
 J—JOINT: MAPLEWOOD, SOUTH ORANGE
 C—CONSOLIDATED: CALDWELL, WEST CALDWELL

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1989 (Continued)

TAXING DISTRICT	12		13	14					15
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					
	Section C	Section D		(a)	(b)	(c)	(d)	(a)	
	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C(a, b, c, d, + C))	Total Amount of Real Property Taxation	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C, 129 L, 1976)	
1. Belleville, Twp. of	\$ 14,922,729.71	\$ 40,494,586.58	\$ 67,565,300	\$ 1,900,000.00	\$ 5,455,198.31	\$ 1,274,000.00	\$ 8,629,198.31	\$ 308,000	
2. Bloomfield, Twp. of	18,098,665.05	55,142,759.84	73,270,900	1,488,000.00	6,333,334.95	550,000.00	8,371,334.95	119,350	
3. Caldwell, Twp. of	9,621,624.08	9,621,071.91	52,162,900	171,338.00	1,940,956.68	139,615.00	2,251,909.68	33,750	
4. Cedar Grove, Twp. of	2,468,589.84	18,078,736.65	78,965,700	967,267.00	1,947,950.12	178,000.00	3,093,167.12	52,000	
5. East Orange, City of	30,480,199.83	52,857,359.97	201,035,000	.....	41,009,124.40	4,600,114.83	45,609,639.03	27,000
6. Essex Fells, Twp. of	837,344.74	4,829,187.03	10,761,800	400,000.00	571,251.20	45,357.11	1,016,608.31	195,750	
7. Fairfield, Twp. of	3,322,092.66	22,392,499.32	83,067,200	1,140,000.00	2,732,368.81	530,896.00	4,403,264.81	1,750	
8. Glen Ridge, Twp. of	3,952,255.00	14,947,797.90	61,194,700	335,000.00	1,080,845.17	150,000.00	1,565,945.17	38,250	
9. Irvington, Twp. of	23,568,729.61	43,125,673.70	83,150,600	1,000,000.00	14,989,755.76	1,484,000.00	17,483,755.76	15,000	
10. Livingston, Twp. of	5,253,447.10	56,111,984.56	124,676,900	1,595,253.00	7,178,268.77	400,000.00	9,113,521.77	165,250	
11. Maplewood, Twp. of	9,068,671.87	33,545,413.73	85,173,300	700,000.00	3,263,756.38	485,000.00	4,428,756.38	78,000	
12. Millburn, Twp. of	10,441,824.00	45,133,923.40	151,189,200	2,429,000.00	5,483,883.00	366,000.00	8,278,883.00	121,250	
13. Montclair, Twp. of	20,732,177.89	69,171,530.09	441,650,000	1,285,000.00	7,130,149.38	1,300,000.00	9,715,149.38	27,500	
14. Newark, City of	56,600,717.53	159,602,688.98	2,072,156,063	32,573,000.00	233,545,911.32	17,414,000.00	283,532,911.32	111,500	
15. North Caldwell, Twp. of	2,275,623.99	12,036,694.67	57,888,400	585,000.00	894,835.98	108,655.37	1,588,491.35	687,450	
16. Nutley, Twp. of	12,165,940.00	39,828,189.89	41,584,500	1,700,000.00	4,231,997.60	330,000.00	8,261,997.60	5,500	
17. Orange, Twp. of	9,718,425.00	20,126,991.83	80,359,800	467,990.00	14,200,767.58	1,309,000.00	15,977,757.58	218,000	
18. Roseland, Borough of	3,130,958.00	14,092,870.45	18,850,200	213,087.00	1,429,564.00	75,766.00	1,718,417.00	83,000	
19. South Orange Village, Twp. of	8,935,437.00	27,752,642.01	71,563,200	1,493,454.00	3,022,301.00	500,000.00	5,015,755.00	13,750	
20. Verona, Twp. of	5,089,538.49	21,782,911.67	61,375,900	810,000.00	1,561,811.78	336,670.58	2,708,482.36	25,500	
21. West Caldwell, Twp. of	5,582,944.39	21,624,079.28	81,246,300	1,040,000.00	2,262,115.93	280,000.00	3,582,115.93	60,250	
22. West Orange, Twp. of	17,997,073.00	62,064,404.98	172,718,600	2,725,000.00	8,760,285.00	600,000.00	12,085,285.00	32,000	
Totals	\$266,971,084.98	\$842,065,994.22	\$4,169,646,063	\$54,958,389.00	\$369,036,983.12	\$32,437,074.89	\$456,432,446.81	\$2,793,200	
								\$ 84,300	
								\$ 119,350	
								\$ 16,150	
								\$ 45,850	
								\$ 48,150	
								\$ 5,650	
								\$ 26,900	
								\$ 38,100	
								\$ 100,000	
								\$ 64,250	
								\$ 53,950	
								\$ 68,050	
								\$ 111,350	
								\$ 18,350	
								\$ 95,600	
								\$ 19,150	
								\$ 83,000	
								\$ 13,750	
								\$ 17,850	
								\$ 32,250	
								\$ 48,300	
								\$ 36,850	
								\$ 109,250	
								\$ 1,180,150	

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	\$150,039,483.00	
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	6437903675	
Net County Taxes Apportioned (12A III)	\$219,495,946.04	
Net County Taxes Apportioned and Net Underpayments are deducted.		
Net Overpayments—Total (2A I)	\$221,588,200.17	
(Including Adjustments—Total (2A I)		
#Adjustments (Net Total 12A IIb)±		+2,092,254.13
Total County Taxes Apportioned		

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1989

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a)	(b)					
	Land	Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 136, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Clayton Borough	\$ 26,792,300	\$ 76,044,225	\$ 104,636,525	\$ 161,425	\$ 104,655,100	\$ 1,746,191	\$ 106,401,291
2. Deptford Township	155,516,300	346,649,600	502,166,100	.....	502,168,100	3,313,303	505,481,403
3. East Greenwich Township	29,407,000	97,306,300	126,715,300	.....	126,715,300	1,253,567	127,968,867
4. Elk Township	16,479,200	54,992,100	71,471,300	.....	71,471,300	1,006,941	72,478,241
5. Franklin Township	92,924,300	233,574,600	326,498,900	48,800	326,452,100	4,495,481	330,947,581
6. Gloucester Borough	44,843,000	153,908,600	198,749,600	849,500	197,900,300	6,715,408	206,615,708
7. Greenwch Township	57,375,100	272,730,300	330,105,400	.....	330,105,400	532,660	330,638,060
8. Harrison Township	30,065,200	60,199,400	110,264,600	.....	110,264,600	1,901,849	112,166,449
9. Logan Township	80,506,900	214,699,700	295,406,600	.....	295,406,600	1,755,728	297,162,326
10. Mantua Township	68,416,900	170,370,900	238,787,800	45,900	236,741,900	2,659,510	241,601,410
11. Monroe Township	125,234,150	348,547,200	473,781,350	.....	473,781,350	9,857,284	483,638,634
12. National Park Borough	9,405,900	29,790,700	49,196,600	.....	49,196,600	176,433	49,373,033
13. Newfield Borough	4,894,200	33,970,000	26,864,200	.....	26,864,200	221,818	29,066,016
14. Paulsboro Borough	39,180,600	145,331,100	184,521,900	.....	184,521,900	2,160,810	186,682,710
15. Pitman Borough	30,103,000	137,873,600	167,976,800	188,400	167,610,400	622,894	168,433,294
16. South Harrison Township	13,036,200	35,931,100	46,967,300	.....	46,967,300	602,632	49,570,132
17. Swedesboro Borough	3,733,900	22,074,700	25,608,600	.....	25,608,600	1,174,138	26,982,736
18. Washington Township	144,421,300	528,892,400	673,313,700	.....	673,313,700	4,556,653	677,870,353
19. Wenonah Borough	15,572,200	41,626,900	57,201,100	.....	57,201,100	314,570	57,515,670
20. West Deptford Township	137,459,000	447,808,100	585,267,100	14,701,400	570,565,700	2,476,980	573,044,680
21. Westville Borough	24,153,100	77,570,100	101,723,200	.....	101,723,200	770,002	102,493,202
22. Woodbury City	60,052,400	151,642,400	211,694,800	501,600	211,193,000	7,664,099	218,877,099
23. Woodbury Heights Borough	29,666,300	95,361,000	125,249,300	.....	125,249,300	964,569	126,233,669
24. Woolwich Township	13,999,900	23,568,000	37,567,900	.....	37,567,900	1,010,220	38,596,120
Totals	\$ 1,253,472,550	\$ 3,822,665,625	\$ 5,078,158,175	\$ 16,493,225	\$ 5,059,664,950	\$ 60,195,956	\$ 5,119,860,908

R—Revalued Districts

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12	
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table—Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Apportionment of Taxes	
				Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes	
							Total County Taxes Apportioned (Including Total Net Adjustments)	Adjustments Resulting From County Equalization Table Apportionals (R.S. 54:2-37)
						Deduct Overpayment	Add Underpayment	
1. Clayton Borough	\$ 3.73	87.76		\$ 16,056,823	\$ 122,457,914		\$ 960,418.12	
2. Deptford Township	3.58	73.75		184,670,281	890,151,684		5,412,750.89	
3. East Greenwich Township	2.88	72.84		46,773,999	178,742,868		1,386,166.44	
4. Elk Township	3.68	77.49		21,430,687	93,908,928		738,512.92	
5. Franklin Township	3.08	94.03		22,746,872	353,894,453		2,773,969.85	
6. Glassboro Borough	4.44	65.69		110,211,277	318,626,985		2,484,824.11	
7. Greenwich Township	2.65	74.11		134,431,818	465,089,696		3,647,488.33	
8. Harrison Township	3.39	80.31		28,439,289	140,805,718		1,102,748.49	
9. Logan Township	1.68	124.84			241,358,564		1,892,937.18	
10. Mantua Township	3.25	87.27		38,670,169	278,471,579		2,184,008.71	
11. Monroe Township	3.11	80.87		118,985,688	600,624,300		4,710,601.73	
12. National Park Borough	3.65	81.72		11,236,877	60,609,910		475,353.97	
13. Newfield Borough	66.89			15,038,154	44,124,170		348,058.91	
14. Paulsboro Borough	2.79	103.60		2,115,310	184,587,400		1,447,533.03	
15. Pilman Borough	3.98	61.59		109,063,945	277,497,239		2,176,387.11	
16. South Harrison Township	2.89	91.91		5,092,660	54,882,792		428,711.66	
17. Swedesboro Borough	4.42	63.71		17,823,373	44,806,111		351,407.27	
18. Washington Township	4.71	52.50		620,949,960	1,298,820,313		10,186,443.02	
19. Wenonah Borough	3.80	63.98		32,352,248	89,867,918		704,819.90	
20. West Deptford Township	3.15	73.53		221,934,919	794,979,599		6,234,899.71	
21. Westville Borough	3.13	92.78		9,451,672	111,944,874		877,966.00	
22. Woodbury City	3.83	73.37		82,284,323	301,181,422		2,361,961.57	
23. Woodbury Heights Borough	2.62	111.09		29,914,951	115,173,529		903,287.84	
24. Woolwich Township	4.82	57.57		28,914,951	68,513,071		537,337.22	
Totals				\$66,979,414	\$1,875,759,539	\$6,928,641,033	\$54,324,553.98	

Abstract of Rates and Exemptions in the County of Gloucester, for the Year 1989 (Continued)

12									
Apportionment of Taxes									
Section A County Taxes				Section B		Section C Local Taxes to Be Raised for			
II Adjustments Resulting From				(a)	(b)	I District School Purposes			
(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III Net County Taxes Apportioned		County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
Deduct	Add								
Overpayment	Underpayment								
TAXING DISTRICT									
1. Clayton Borough	\$ 228.10	\$ 960,190.02	\$ 27,174.00			\$ 1,672,491.30			
2. Deptford Township	2,306.18	5,410,444.71				8,783,288.12			
3. East Greenwich Township	1,981.59	1,384,184.85	39,171.39			952,227.50	(K) \$ 1,081,488.98		
4. Elk Township	1,248.67	735,264.25	20,815.05			633,943.00	(S) 665,098.04		
5. Franklin Township	2,761.65	2,771,208.20				2,224,676.50	(S) 2,754,656.59		
6. Glasboro Borough	57,247.95	2,427,576.16	68,692.17			3,875,814.50			
7. Greenwich Township	5,433.00	3,642,035.33	103,059.33			3,292,494.00			
8. Harrison Township	2,363.96	1,100,354.53	31,151.80			1,072,784.75	(C) 1,198,467.22		
9. Logan Township	27,289.84	1,865,847.34	52,770.94			3,222,728.00			
10. Mantua Township	11,510.73	2,172,497.98	61,736.82			1,724,572.25	(C) 2,360,568.32		
11. Monroe Township	2,785.94	4,707,815.79				5,999,659.00			
12. National Park Borough		475,353.97	13,452.38			477,781.00	(G) 389,829.80		
13. Newfield Borough	550.45	345,508.46	9,778.22			534,241.88			
14. Paulsboro Borough	2,974.90	1,444,558.13				2,071,900.92			
15. Pitman Borough	951.84	2,175,415.47	61,563.52			2,805,722.50			
16. South Harrison Township	1,658.07	427,053.59	12,084.38			503,215.00	(K) 339,833.68		
17. Swedesboro Borough	351,407.27	351,407.27	9,944.73			386,178.37	(K) 295,422.25		
18. Washington Township	2,605.82	10,183,837.20	288,193.83			17,821,379.50			
19. Wenonah Borough		704,819.90				466,314.00	(G) 595,038.05		
20. West Deptford Township	3,975.88	6,230,923.83				8,634,454.60			
21. Westville Borough	1,114.05	878,851.95				815,183.33	(G) 724,818.40		
22. Woodbury City	948.88	2,361,014.89				3,337,640.51	(G) 906,742.46		
23. Woodbury Heights Borough	1,883.88	901,423.96	25,507.97			686,138.50	(G) 342,158.39		
24. Woolwich Township	121.00	537,218.22	15,203.49			583,413.19	(K)		
Totals	\$131,949.98	\$54,192,804.00	\$840,300.00			\$72,178,220.02	\$ 11,852,122.18		

*Consolidated Schools

(C) Clearview Regional High School

(G) Gateway Regional High School

(K) Kingsway Regional High School

(S) Southern Regional High School

\$ 3,557,035.54

2,818,428.71

2,058,903.30

3,419,754.83

\$11,852,122.18

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1989 (Continued)

TAXING DISTRICT	12		13	14					15
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					
	Section C	Section D		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1978)	
	Local Municipal Purposes	Total Tax Lewy on Which Tax Rate is Computed (Cols. All + Ble), (b) + C1a, b, c, d, + C11)	Total Amount of Real Property Exempt from Taxation					(b) Veterans Deductions	
1. Clayton Borough	\$ 1,306,039.27	\$ 3,965,894.59	\$ 18,788,200	\$ 200,881.75	\$ 755,887.85	\$ 300,000.00	\$ 1,258,749.80	\$ 53,750	
2. Deptford Township	3,890,882.04	18,084,594.87	83,288,100	1,300,000.00	3,528,071.53	950,000.00	5,778,071.53	200,500	
3. East Greenwich Township	202,190.00	3,859,282.72	9,592,100	484,812.10	1,344,114.84	98,000.00	1,928,928.74	18,000	
4. Elk Township	808,800.00	2,833,920.34	4,207,800	239,923.52	411,854.95	230,000.00	881,778.47	10,400	
5. Franklin Township	2,440,041.32	10,180,582.81	26,006,500	421,553.28	1,933,581.14	900,000.00	3,255,134.42	119,500	
6. Glassboro Borough	2,765,000.00	9,157,082.83	87,049,500	843,413.97	2,851,310.45	563,460.00	4,258,184.42	70,500	
7. Greenwich Township	2,354,578.06	9,392,168.72	14,955,400	500,000.00	1,596,386.39	58,000.00	2,154,386.39	82,750	
8. Harrison Township	392,518.23	3,793,274.53	11,645,400	417,900.00	602,789.37	170,000.00	1,190,389.37	18,750	
9. Logan Township	445,000.00	5,588,148.28	7,948,100	800,000.00	1,633,055.91	350,000.00	2,583,055.91	18,750	
10. Mantua Township	1,528,935.37	7,849,310.74	18,259,800	701,000.00	1,218,938.13	350,000.00	2,287,838.13	87,000	
11. Monroe Township	4,331,331.89	15,038,806.86	31,281,100	1,300,000.00	5,020,889.99	880,000.00	7,200,889.99	180,000	
12. National Park Borough	443,000.00	1,799,417.15	11,783,300	132,372.62	530,655.87	135,000.00	798,228.49	38,750	
13. Newfield Borough	328,871.98	1,218,200.34	1,902,800	200,000.00	127,501.47	30,000.00	357,501.47	3,450	
14. Paulsboro Borough	1,860,000.00	5,198,459.05	20,711,300	260,725.92	1,716,589.02	290,000.00	1,287,314.94	68,250	
15. Pitman Borough	1,622,762.78	8,865,464.27	28,126,200	325,000.00	1,159,631.48	215,000.00	1,699,831.48	59,500	
16. South Harrison Township	48,733.50	1,330,920.13	2,068,200	125,000.00	343,155.98	125,000.00	593,155.98	10,000	
17. Swedesboro Borough	148,037.81	1,190,980.23	2,920,500	152,830.07	305,318.42	170,000.00	628,148.49	18,250	
18. Washington Township	3,791,808.43	31,885,018.98	43,938,875	2,120,000.00	3,368,482.75	1,440,380.90	6,948,843.85	103,750	
19. Wenonah Borough	414,419.58	2,180,591.53	4,453,000	187,585.94	348,642.58	30,000.00	544,208.52	8,000	
20. West Deptford Township	3,140,285.00	18,005,883.43	45,057,300	277,873.28	3,507,922.94	248,000.00	4,031,496.20	108,750	
21. Westville Borough	985,114.01	3,201,947.89	8,282,700	200,000.00	802,284.54	124,400.00	1,128,684.54	63,500	
22. Woodbury City	2,870,089.54	8,368,744.94	78,795,500	563,000.00	1,498,429.99	410,000.00	2,461,429.99	71,750	
23. Woodbury Heights Borough	783,480.42	3,303,271.31	23,974,900	185,579.91	545,948.43	95,000.00	806,228.34	20,500	
24. Woolwich Township	382,100.00	1,880,091.29	3,490,800	43,108.97	325,569.38	83,000.00	451,698.35	7,250	
Totals	\$38,724,577.03	\$175,587,823.23	\$564,464,975	\$11,762,239.51	\$34,490,273.00	\$8,243,240.90	\$54,495,753.41	\$1,431,000	
County Percentage Level of Taxable Value of Real Property—100%			Net County Taxes Apportioned (12A III)						
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget			Adjustments (Net Total 12A IIb)						
Rate per \$100 to be applied to Column 11 for apportionment			Total County Taxes Apportioned						
of County Taxes			(Including Adjustments—Total 12A I)						
Rate per \$100 to be applied to Column 11 for apportionment			Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.						
of County Library Taxes			.022195022						

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1989

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 136, L. 1988)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
1. Bayonne City	\$ 130,984,240	\$ 293,041,060	\$ 424,025,300	.....	\$ 424,025,300	\$ 2,306,764	\$ 426,334,064
2. East Newark Borough	9,981,200	29,161,400	39,142,600	.....	39,142,600	929,652	40,072,452
3. Citterberg Town	40,238,300	230,487,800	270,723,900	110,900	270,613,000	354,901	270,967,901
4. Hudson Town	180,586,450	368,909,900	549,478,350	.....	549,478,350	1,766,677	551,267,227
5. Hoboken City	756,349,600	991,727,200	1,748,077,000	2,405,000	1,745,672,000	2,599,401	1,748,271,401
6. Jersey City City	1,961,210,697	4,558,362,522	6,539,573,419	36,790,400	8,500,783,019	64,023,005	6,564,806,024
7. Kearny Town	365,801,960	739,648,420	1,105,450,400	.....	1,105,450,400	6,770,424	1,114,220,824
8. North Bergen Township	222,347,842	507,933,694	730,281,736	.....	730,281,736	5,316,533	735,598,269
9. Secaucus Town	974,075,600	2,043,777,100	3,017,852,900	2,218,800	3,015,634,100	6,390,101	3,024,024,201
10. Union City City	76,532,743	210,744,499	289,277,242	300,000	288,977,242	5,184,268	294,161,510
11. Weehawken Township	51,813,920	94,062,217	145,896,137	.....	145,896,137	249,693	146,145,830
12. West New York Town	49,786,450	140,751,785	190,538,235	305,700	190,232,535	282,468	190,495,001
Totals	\$4,641,669,622	\$10,206,627,597	\$15,050,317,219	\$44,130,600	\$15,006,186,419	\$100,176,285	\$15,106,364,704

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
				(a)	(b)		Section A		County Taxes
							County Taxes		
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table— Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 138, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bayonne City	\$ 14,710	18.13	.....	.....	\$ 2,014,300,973	\$ 2,440,635,037	\$ 14,058,104.17	.....	.....
2. East Newark Borough	5,172	53.22	.....	.....	40,930,880	81,003,312	486,358.74	.....	.....
3. Guttenberg Town	3,355	82.13	.....	.....	169,653,887	440,821,788	42,531.78	.....	.....
4. Harrison Town	2,306	94.60	.....	.....	76,302,899	827,570,128	2,537,828.80	.....	.....
5. Hoboken City	1,752	115.65	\$ 8,701,903	\$ 159,623,000	159,823,000	1,595,350,304	231,430.88	.....	.....
8. Jersey City City	3,157	98.02	3,154,454	.....	313,720,310	8,881,880,788	3,814,301.58	.....	.....
7. Kearny Town	3,200	81.48	909,060	.....	789,988,101	1,905,117,985	329,823.08	.....	.....
8. North Bergen Township	8,814	34.24	.....	.....	1,434,892,881	2,170,291,150	9,187,940.73	.....	.....
8. Secaucus Town	1,292	152.06	377,465	1,001,796,510	1,001,796,510	2,022,805,156	837,937.07	.....	.....
10. Union City City	13,238	22.88	.....	.....	1,020,067,380	1,314,228,870	.....	.....	.....
11. Weehawken Township	10,291	20.70	.....	.....	577,250,142	723,395,972	.....	.....	.....
12. West New York Town	18,842	18.08	.....	.....	887,046,101	1,077,541,102	.....	.....	.....
Totals .....	.....	.....	\$11,142,882	\$1,161,419,510	\$7,323,953,514	\$21,280,014,580	\$132,450,990.23	.....	.....

V—Vocational School

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1989 (Continued)

12 Apportionment of Taxes												
Section A County Taxes				Section B		Section C Local Taxes to Be Raised for						
II Adjustments Resulting From				III Net County Taxes Apportioned		(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes				(d) County Vocational School Budget (C. 30, L. 1977)
(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Add Underpayment						(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget		
Deduct Overpayment												
1. Bayonne City	\$ 3,231.01			\$ 14,052,873.18				\$ 22,270,102.50		\$ 1,488,933.00		
2. East Newark Borough	96.62			508,793.88				632,892.00				
3. Guttenburg Town	870.91			2,768,188.77				3,314,517.50		27,462.50		
4. Harrison Town	33,202.39			3,910,722.27				4,489,711.50		589,144.02		
5. Hoboken City	184,642.18			9,841,235.64				15,805,252.50		434,173.00		
6. Jersey City City	2,870,380.15			40,377,128.32				63,983,152.00		3,201,192.00		
7. Kearny Town	1,444,478.40			10,528,118.78				18,305,743.19		338,952.00		
8. North Bergen Township	209,817.41			13,429,439.74				25,008,462.50		431,733.00		
9. Secaucus Town	95,588.30			12,615,347.53				10,507,731.50		77,020.00		
10. Union City City	41,878.02			8,217,311.96				10,661,774.00				
11. Weehawken Township	28,387.01			4,517,769.10				6,096,558.00				
12. West New York Town	109,239.81			8,682,498.91				11,076,003.00		159,816.10		
Totals	\$5,021,566.19			\$127,429,424.04				\$191,951,890.19		\$6,726,425.62		

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1989 (Continued)

TAXING DISTRICT	12		13	14					15
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					
	Section C	Section D		(a)	(b)	(c)	(d)	(a)	
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate Is Computed (Cols. A(1) + B(1), (b) + C(1), b, c, d, + C(1))	Total Amount of Real Property Exempt from Taxation	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bayonne City	\$ 24,902,615.87	\$ 62,712,724.33	\$ 376,648,700	\$ 2,250,000.00	\$ 13,335,859.37	\$ 730,000	\$ 16,315,659.37	\$ 334,500	\$ 140,550
2. East Newark Borough	930,891.50	2,072,367.38	2,520,000	63,772.00	645,683.37	25,000	734,455.37	11,500	2,400
3. Guttenberg Town	2,978,939.96	9,069,108.45	10,718,900	248,696.92	635,920.49	415,000	1,299,617.41	21,750	4,850
4. Harrison Town	3,739,363.73	12,708,981.52	54,752,100	950,000.00	9,602,391.00	150,000	10,902,391.00	54,750	18,450
5. Hoboken City	4,742,951.00	30,623,812.14	652,877,300	1,241,500.00	26,325,240.00	2,900,000	32,468,740.00	72,250	16,000
6. Jersey City City	99,646,045.00	207,209,515.32	2,396,591,631	6,922,616.00	103,395,274.00	13,000,000	125,317,890.00	637,500	200,650
7. Kearny Town	6,476,347.00	35,651,158.95	367,637,810	852,900.00	25,362,811.00	1,545,514	26,908,325.00	206,500	71,350
8. North Bergen Township	24,469,974.00	83,359,609.24	187,960,600	852,900.00	11,842,584.00	1,900,000	14,395,484.00	261,450	57,750
9. Secaucus Town	15,842,119.16	39,042,216.21	316,991,700	2,300,000.00	3,096,766.63	500,000	5,896,766.63	94,750	41,750
10. Union City City	20,054,943.43	36,934,028.39	50,089,650	3,775,200.00	12,965,420.69	2,500,000	18,240,620.69	100,750	21,600
11. Weehawken Township	4,424,359.93	15,038,667.03	16,598,560	.....	5,762,358.02	175,000	5,957,358.02	26,750	12,350
12. West New York Town	17,612,438.93	35,510,754.84	76,650,706	500,000.00	9,035,990.97	1,500,000	11,035,990.97	86,500	16,300
Totals	\$ 225,645,008.75	\$551,952,746.80	\$4,712,059,877	\$20,904,664.92	\$224,226,099.74	\$25,340,514	\$270,471,498.66	\$2,108,950	\$606,200

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget

Rate per \$100 to be applied to Col. 11 for apportionment

of County Taxes

Rate per \$100 to be applied to Col. 11 for apportionment

of County Vocational School Taxes

Net County Taxes Apportioned (12A III)

Adjustments (Net Total 12A I)

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(including Adjustments—Total 12A I)

Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

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Abstract of Ratables and Exemptions in the County of Hunterdon for the Year 1989

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone and Telegaph and Messenger System Companies (C. 138, L. 1968)	6 Net Value Taxable (Cols. 4+5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
1. Alexandria Township	\$ 46,517,432	\$ 95,393,408	\$ 141,910,840	.....	\$ 141,910,840	\$ 495,930	\$ 142,406,670
2. Bethlehem Township	35,809,051	94,842,470	120,651,521	.....	120,651,521	333,408	120,984,929
3. Bloomsbury Borough	4,573,300	18,907,400	23,480,700	.....	23,480,700	58,373	23,537,073
4. Calliton Borough	9,955,770	23,698,650	33,654,420	.....	33,654,420	151,188	33,805,608
5. Clinton Town	47,727,600	78,769,100	126,496,700	.....	126,496,700	472,153	126,968,853
6. Clinton Township	118,706,028	423,481,575	542,187,603	.....	542,187,603	1,448,688	543,616,481
7. Delaware Township	58,104,000	128,652,895	186,756,895	.....	186,756,895	1,131,680	188,088,575
8. East Amwell Township	175,652,720	203,178,917	378,831,637	.....	378,831,637	1,229,142	380,060,779
9. Flemington Borough	65,158,738	150,133,350	215,292,088	.....	215,292,088	750,400	216,042,488
10. Franklin Township	151,950,095	148,847,500	300,497,595	.....	300,497,595	14,425,102	314,922,697
11. Frenchtown Borough	8,309,415	32,140,575	40,449,990	.....	40,449,990	130,650	40,580,640
12. Glen Gardner Borough	38,992,285	62,693,533	101,685,818	.....	101,685,818	443,354	102,129,172
13. Hampton Borough	18,807,668	39,719,000	58,526,668	.....	58,526,668	360,020	58,886,688
14. High Bridge Borough	111,167,849	118,902,690	228,070,449	.....	228,070,449	455,875	228,526,324
15. Holland Township	170,113,747	188,797,350	358,911,097	.....	358,911,097	2,827,275	361,538,372
16. Kingwood Township	29,874,350	75,089,238	104,943,588	.....	104,943,588	616,755	105,560,343
17. Lambertville City	153,058,500	146,968,200	300,024,700	.....	300,024,700	993,522	300,718,222
18. Lebanon Borough	20,338,207	28,732,500	49,070,707	.....	49,070,707	185,200	49,255,907
19. Lebanon Township	289,982,245	219,982,245	509,544,789	.....	509,544,789	1,415,439	510,960,228
20. Milford Borough	35,332,170	54,788,300	90,100,470	.....	90,100,470	257,512	90,357,982
21. Raritan Township	541,844,600	735,289,100	1,277,133,700	.....	1,277,133,700	4,453,600	1,281,587,300
22. Readington Township	161,459,010	360,439,288	521,898,278	.....	521,898,278	1,802,515	523,700,793
23. Stockton Borough	17,529,800	24,720,600	42,250,400	.....	42,250,400	241,698	42,492,098
24. Tewksbury Township	152,138,977	259,191,955	411,330,932	.....	411,330,932	971,313	412,302,245
25. Union Township	186,150,215	238,891,200	425,041,415	.....	425,041,415	1,209,746	426,251,161
26. West Amwell Township	104,208,018	109,334,900	213,542,918	.....	213,542,918	686,934	214,229,852
Totals	\$2,762,730,287	\$4,047,795,929	\$6,810,466,216	.....	\$6,810,466,216	\$37,045,342	\$6,847,511,558

Abstract of Rates and Exemptions in the County of Hunterdon, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12	
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Apportionment of Taxes	
				Section A County Taxes	Adjustments Resulting From		Total County Taxes Apportioned (Including Total Net Adjustments)	County Equalization Table Appeals (R.S. 54:2-37)
				(a)	(b)			
1. Alexandria Township	\$ 3.090	54.79	.....	.....	\$ 119,572,995	\$ 261,979,665	\$ 908,748.65	.....
2. Bethlehem Township	3.410	52.66	.....	.....	109,963,459	230,948,398	801,106.35	.....
3. Bloomsbury Borough	3.880	51.06	.....	.....	23,088,397	46,625,470	161,732.93	.....
4. Calton Borough	4.200	48.41	.....	.....	38,505,807	70,311,415	243,893.98	.....
5. Clinton Town	2.340	77.42	.....	.....	38,784,328	165,733,161	574,889.94	.....
6. Clinton Township	3.340	49.60	.....	.....	558,602,322	1,100,218,783	3,816,403.80	.....
7. Delaware Township	2.710	60.96	.....	.....	123,490,938	311,579,813	1,080,797.38	.....
8. East Amwell Township	1.330	128.72	.....	\$ 81,234,241	.....	298,826,538	1,036,559.90	.....
9. Flemington Borough	2.440	75.42	.....	75,209,031	.....	291,251,519	1,010,283.92	.....
10. Franklin Township	1.390	123.01	.....	53,279,973	.....	281,642,724	907,577.88	.....
11. Frenchtown Borough	3.780	53.36	.....	.....	37,318,284	77,898,924	270,213.29	.....
12. Glen Gardner Borough	1.740	132.87	.....	24,896,043	.....	77,433,129	268,597.55	.....
13. Hampton Borough	2.740	95.40	.....	.....	3,081,497	81,968,383	214,953.94	.....
14. High Bridge Borough	1.760	118.83	.....	29,380,236	.....	199,145,888	690,790.88	.....
15. Holland Township	.840	103.78	.....	7,489,020	.....	354,069,352	1,228,184.40	.....
16. Kingwood Township	3.390	49.60	.....	.....	109,529,765	215,090,108	746,097.68	.....
17. Lambertville City	1.380	130.27	.....	68,100,788	.....	234,817,434	813,633.42	.....
18. Lebanon Borough	3.630	55.49	.....	.....	39,853,018	89,108,923	309,098.17	.....
19. Lebanon Township	1.120	131.12	.....	117,730,709	.....	393,229,519	1,384,021.93	.....
20. Millford Borough	1.770	115.27	.....	3,743,857	.....	88,814,125	300,444.30	.....
21. Marlton Township	1.730	103.98	.....	33,452,715	.....	1,248,134,585	4,329,489.18	.....
22. Readington Township	3.460	47.36	.....	.....	588,502,075	1,110,202,868	3,851,036.07	.....
23. Stockton Borough	1.490	124.75	.....	8,109,562	.....	34,382,536	119,285.04	.....
24. Tewksbury Township	2.310	63.44	.....	241,944,889	.....	854,246,934	2,289,430.78	.....
25. Union Township	1.160	127.64	.....	91,317,072	.....	342,934,089	1,189,558.76	.....
26. West Amwell Township	1.300	119.11	.....	32,660,621	.....	181,589,231	629,821.18	.....
Totals	.....	.....	.....	\$549,174,839	\$2,101,426,803	\$8,399,783,322	\$29,136,829.02	.....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1989 (Continued)

12 Apportionment of Taxes											
Section A County Taxes					Section B		Section C Local Taxes to Be Raised for				
II Adjustments Resulting From					III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)			Deduct Overpayment	Underpayment				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
TAXING DISTRICT											
1. Alexandria Township	\$ 2,005.37				\$ 906,741.28	\$ 59,337.98			\$ 2,030,540.00	\$ 1,268,927.86	
2. Bethlehem Township	4,957.16				796,149.19	52,149.63			2,017,437.50	1,097,981.41	
3. Bloomsbury Borough	90.40				161,642.53	10,575.18			544,919.00		
4. Calton Borough	215.53				243,878.45	15,943.31			811,552.48	329,945.53	
5. Clinton Town	13.10				574,876.84	37,605.98			854,998.56	848,899.06	
6. Clinton Township	19,121.02				3,797,282.58	248,650.39			7,095,118.00	4,884,030.65	
7. Delaware Township				\$ 712.33	1,081,509.69	70,736.62			2,147,701.00	1,188,904.42	
8. East Amwell Township	5,455.52				1,031,104.36	67,533.05			2,521,795.00	1,093,904.16	
9. Flemington Borough	885.56				1,009,388.34				2,078,947.82	1,104,816.92	
10. Franklin Township	6,681.30				900,896.58	59,014.46			1,634,393.00	1,325,424.51	
11. Frenchtown Borough	401.56				269,811.73	17,655.02			640,568.00	283,671.06	
12. Glen Gardner Borough	7,025.77				261,571.78	17,207.03			818,083.00	316,848.79	
13. Hampton Borough	3,527.92				211,426.02	13,880.91			578,164.00	310,895.92	
14. High Bridge Borough	5,360.06				685,430.80	44,904.52			1,642,671.00	895,634.32	
15. Holland Township	259.04				1,227,925.36	80,328.57				1,702,846.00	
16. Kingwood Township	487.18				745,830.48	48,782.10			1,491,565.00	1,037,733.87	
17. Lambertville City	831.31				813,002.11				1,183,637.00	1,271,697.13	
18. Lebanon Borough	465.61				308,632.56	20,195.32			868,831.00	344,873.88	
19. Lebanon Township	18,507.02				1,347,514.91	88,283.25			1,793,328.47	1,900,593.30	
20. Milford Borough	14,730.91				285,713.39				752,021.00	470,002.28	
21. Raritan Township	28,829.56				4,302,859.80	281,515.90			7,973,276.56	4,508,598.70	
22. Readington Township	5,386.51				3,845,649.58	251,644.59			6,692,731.00	4,787,388.55	
23. Stockton Borough	377.14				118,887.90	7,782.41			210,301.50	197,905.50	
24. Tewksbury Township	5,818.59				2,283,814.17	148,182.13			3,209,769.50	3,073,809.20	
25. Union Township	8,385.29				1,183,173.47	77,440.57			2,119,756.00	1,428,260.67	
26. West Amwell Township	3,944.88				825,878.30	40,993.08			941,945.50	1,093,985.36	
Totals	\$137,541.35	\$712.33	\$29,000,000.00	\$172.33	\$1,760,322.00				\$52,452,048.89	\$38,747,558.83	

TAXING DISTRICT

TAXING DISTRICT	12 Apportionment of Taxes		13 Total Amount of Real Property Exempt from Taxation	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					15 Deductions Allowed (C. 73, L. 1978)
	Section C Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. A11 + B(a), (b) + C1a, b, c, d, + C1i)		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1978)	
1. Alexandria Township	\$ 130,000.00	\$ 4,395,547.12	\$ 9,598,000	\$ 407,102.32	\$ 356,801.00	\$ 550,000.00	\$ 1,313,903.32	\$ 11,000.00	\$ 8,650.00
2. Bethlehem Township	159,078.75	4,121,797.48	4,887,743	500,000.00	402,698.11	300,000.00	1,202,698.11	10,750.00	9,400.00
3. Bloomsbury Borough	190,208.92	907,345.63	3,094,000	94,000.00	137,377.93	22,000.00	253,377.93	6,500.00	2,550.00
4. Callon Borough	216,569.00	1,417,688.77	2,355,000	71,500.00	112,940.59	28,000.00	212,440.59	7,750.00	2,900.00
5. Clinton Town	897,890.20	3,214,070.64	13,520,300	250,000.00	345,820.53	110,000.00	705,820.53	4,250.00	4,850.00
6. Clinton Township	2,083,236.34	18,108,317.96	59,678,583	1,000,000.00	1,507,855.63	325,000.00	2,832,855.63	21,000.00	25,500.00
7. Delaware Township	618,331.91	5,087,183.64	5,540,600	425,000.00	618,990.18	288,184.49	1,332,154.87	22,750.00	12,650.00
8. East Amwell Township	334,719.01	5,049,055.60	12,251,000	300,000.00	477,558.71	160,000.00	937,558.71	16,750.00	11,850.00
9. Flemington Borough	1,059,932.39	5,250,095.47	29,125,970	520,000.00	515,725.81	90,000.00	1,125,725.81	15,750.00	8,700.00
10. Franklin Township	429,812.13	4,349,340.68	12,998,300	275,000.00	396,170.21	195,000.00	866,170.21	11,750.00	8,500.00
11. Frenchtown Borough	320,541.43	1,532,247.24	2,739,800	75,000.00	198,341.08	81,000.00	354,341.08	9,500.00	3,450.00
12. Glen Gardner Borough	354,000.00	1,752,110.60	4,532,700	199,000.00	138,499.95	68,000.12	405,500.07	5,000.00	1,800.00
13. Hampton Borough	498,140.60	1,812,507.45	8,062,100	50,000.00	252,124.39	95,000.00	397,124.39	7,500.00	3,200.00
14. High Bridge Borough	813,855.22	4,082,495.86	12,011,100	200,000.00	368,921.62	160,000.00	726,921.62	18,750.00	9,850.00
15. Holland Township .....	.....	3,011,099.93	11,356,200	2,930,000.00	3,733,493.49	54,652.27	6,718,145.76	34,500.00	20,400.00
16. Kingwood Township	248,518.75	3,572,228.00	4,136,100	350,000.00	371,480.27	200,000.00	921,480.27	18,000.00	7,750.00
17. Lambertville City	854,722.39	4,123,058.83	27,132,700	200,000.00	1,153,405.15	250,000.00	1,603,405.15	43,000.00	10,300.00
18. Lebanon Borough	247,000.00	1,787,532.74	2,147,100	258,000.00	146,698.54	61,673.09	488,369.63	3,500.00	2,050.00
19. Lebanon Township	587,364.66	5,717,082.59	167,946,800	1,700,000.00	1,894,624.92	330,000.00	3,924,624.92	29,800.00	15,100.00
20. Milford Borough	89,639.09	1,597,375.76	11,830,200	150,000.00	627,847.68	46,000.00	823,847.88	13,000.00	4,400.00
21. Raritan Township	5,102,359.79	22,168,410.55	107,589,700	288,251.00	1,392,818.23	700,000.00	2,381,069.23	31,000.00	31,800.00
22. Readington Township	2,814,180.51	18,191,574.21	22,525,150	400,000.00	1,783,903.74	520,000.00	2,703,903.74	43,250.00	35,900.00
23. Stockton Borough	94,843.10	629,720.41	3,000,900	73,000.00	58,379.84	18,000.00	147,379.84	6,000.00	2,750.00
24. Tewksbury township	787,533.12	9,483,088.12	12,827,700	1,197,000.00	908,254.45	300,000.00	2,403,254.45	7,250.00	12,400.00
25. Union Township	209,862.00	5,018,492.71	87,491,000	480,000.00	730,048.90	230,000.00	1,420,048.90	11,500.00	8,950.00
26. West Amwell Township	70,312.48	2,773,112.72	7,281,780	800,000.00	877,725.45	150,000.00	1,827,725.45	14,500.00	8,400.00
Totals	\$19,008,250.79	\$138,968,180.51	\$845,640,528	\$13,172,853.32	\$19,504,505.40	\$5,330,489.97	\$38,007,847.69	\$422,300.00	\$271,950.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated for the support of the County Budget

Rate per \$100 to be applied to Column 11 for apportionment of County Taxes

Net County Taxes Apportioned (12A III)

Adjustments (Net Total 12A II)

Total County Taxes Apportioned

Net Underpayments are deducted from the Net Taxes Apportioned

Net Underpayments are deducted from the Net Taxes Apportioned

Rate per \$100 to be applied to Column 11 for apportionment of County Library Taxes

Net County Library Taxes Apportioned (12 B A)

Adjustments (Net Total)

Total County Library Taxes

*Net Overpayments are added to the Net Taxes Apportioned

Net Underpayments are deducted from the Net Taxes Apportioned

0.02269110

\$ 1,767,019.84

\$ 8,697.84

\$ 1,760,322.00

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1989

	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a) + (b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138 L. 1966)	8 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
TAXING DISTRICT							
1. East Windsor Township *	\$ 399,300,100	\$ 887,735,700	\$ 1,287,035,800	.....	\$ 1,287,035,800	\$ 4,334,361	\$ 1,271,370,181
2. Ewing Township	37,072,183	191,438,545	228,508,728	\$ 318,140	228,190,588	3,942,127	232,132,715
3. Hamilton Township	275,246,450	979,374,900	1,254,623,350	.....	1,254,823,350	17,194,100	1,271,617,450
4. Hightstown Borough	11,809,300	37,839,300	49,648,600	.....	49,648,600	1,801,327	51,449,927
5. Hopewell Borough	13,831,900	49,280,350	63,112,250	.....	63,112,250	899,813	63,811,863
6. Hopewell Township	177,983,050	431,272,060	609,235,110	.....	609,235,110	2,236,181	811,471,291
7. Lawrence Township	126,094,706	428,388,360	554,481,066	.....	554,380,466	2,708,356	557,088,822
8. Pennington Borough	24,788,930	70,011,525	94,800,455	100,800	94,800,455	1,455,390	96,255,845
9. Princeton Borough	141,547,500	289,502,700	431,050,200	.....	431,050,200	5,314,018	436,364,216
10. Princeton Township	240,523,500	501,728,900	742,252,400	.....	742,252,400	1,685,278	743,937,678
11. Trenton City	82,856,505	239,895,870	302,492,375	11,392,210	291,100,165	7,283,008	298,383,171
12. Washington Township	27,760,800	71,545,300	99,305,900	.....	99,305,900	866,940	100,172,840
13. West Windsor Township	228,015,300	508,204,900	737,220,200	62,900	737,157,400	12,180,733	749,338,133
Totals	\$1,766,612,024	\$4,667,154,410	\$6,433,766,434	\$11,873,750	\$6,421,892,684	\$61,701,428	\$6,483,594,112

*Revalued District

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12	
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table— Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 8 + 9 - 10(a) + 10(b))	Apportionment of Taxes	
				(a)	(b)		Section A County Taxes	
							Total County Taxes (Including Total Adjustments)	Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)
						Deduct Overpayment	Add Underpayment	
1. East Windsor Township	\$ 2.15	108.98	\$ 47,917	\$ 103,053,948	\$ 1,186,316,213	\$ 6,244,276.16	.....
2. Ewing Township	13.71	15.23	.....	\$1,324,173,757	1,556,354,369	8,316,216.02	.....
3. Hamilton Township	6.46	35.62	.....	2,309,414,417	3,581,231,667	19,140,537.98	.....
4. Hightstown Borough	11.42	23.43	.....	185,666,760	217,316,707	1,161,466.24	.....
5. Hopewell Borough	3.53	49.80	.....	65,387,866	129,199,731	990,531.21	.....
6. Hopewell Township	2.90	57.20	.....	471,536,444	1,083,007,735	5,766,329.67	.....
7. Lawrence Township	6.51	26.56	.....	1,414,664,936	1,971,753,760	10,536,392.89	.....
8. Pennington Borough	3.49	47.04	.....	108,051,970	204,307,615	1,091,959.67	.....
9. Princeton Borough	3.21	50.11	64,931	439,985,051	678,414,198	4,684,153.35	.....
10. Princeton Township	3.37	45.97	.....	661,066,145	1,825,025,623	6,665,242.85	.....
11. Trenton City	17.01	20.31	436,636	1,231,746,277	1,530,766,066	6,161,454.73	.....
12. Washington Township	5.47	26.32	.....	255,061,611	355,234,651	1,996,615.50	.....
13. West Windsor Township	3.67	46.46	.....	796,461,261	1,545,619,394	8,261,910.17	.....
Totals	.....	.....	\$549,486	\$103,053,948	\$9,463,656,719	\$15,644,746,369	.....
						\$64,685,106.48	.....

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1989 (Continued)

12											
Apportionment of Taxes											
Section A County Taxes				Section B		Section C Local Taxes to Be Raised for					
II				III		District School Purposes					
Adjustments Resulting From						(a)		(b)		(c)	
(b)						County Library Taxes		Regional Consolidated and Joint School Budgets		As Required by Local Municipal Budget	
Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				Net County Taxes Apportioned		Local Health Service Taxes (R.S. 28:3A2-19)		As Required by District School Budget		County Vocational School Budget (C. 30, L. 1977)	
Deduct											
Overpayment											
								</			

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1989 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13 Total Amount of Real Property Exempt from Taxation	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					15 Deductions Allowed (C. 73, L. 1976)
	Section C Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate Is Computed (Cols. A111 + B(a), (b) + C1a, b, c, d, + C11)		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	
1. East Windsor Township	\$ 4,843,000.00	\$ 27,263,156.52	\$ 83,109,800	\$ 1,589,932.00	\$ 2,734,068.00	\$ 350,000.00	\$ 4,654,000.00	\$ 26,250.00	\$ 27,850.00
2. Ewing Township	5,199,595.04	31,824,911.69	137,599,080	1,560,000.00	12,230,268.40	737,000.00	14,527,268.40	220,750.00	125,000.00
3. Hamilton Township	17,148,899.08	82,375,311.97	142,091,830	3,000,000.00	23,058,560.69	1,829,795.00	27,888,355.69	759,000.00	353,350.00
4. Hightstown Borough	1,714,811.05	5,871,305.15	22,568,138	127,000.00	688,670.95	220,000.00	1,013,670.95	22,000.00	10,250.00
5. Hopewell Borough	349,542.58	2,247,892.66	4,210,950	183,749.38	382,730.76	50,000.00	596,480.12	10,000.00	4,700.00
6. Hopewell Township	1,827,750.00	17,724,282.68	37,382,600	1,250,000.00	2,322,951.45	500,000.00	4,072,951.45	43,000.00	40,000.00
7. Lawrence Township	7,506,217.02	36,221,475.68	99,173,250	1,700,000.00	7,364,259.64	860,000.00	9,924,259.64	112,500.00	62,700.00
8. Pennington Borough	433,151.10	3,358,558.36	13,323,800	216,152.12	524,559.83	60,000.00	800,711.95	4,500.00	6,300.00
9. Princeton Borough	2,921,782.55	13,986,711.19	364,782,400	1,115,000.00	5,980,811.01	350,000.00	7,425,811.01	20,000.00	11,900.00
10. Princeton Township	4,702,440.00	25,008,627.08	201,055,800	1,350,000.00	5,655,287.00	400,000.00	7,405,287.00	30,750.00	29,150.00
11. Trenton City	21,296,727.00	50,748,573.27	504,885,125	2,250,000.00	51,084,537.00	5,149,423.00	58,483,960.00	831,750.00	148,250.00
12. Washington Township	738,520.84	5,475,131.94	5,518,740	358,500.00	1,570,035.24	172,527.92	2,101,063.16	18,250.00	12,550.00
13. West Windsor Township	3,980,850.00	27,445,949.08	75,314,000	3,644,000.00	3,747,920.00	100,000.00	7,491,920.00	25,000.00	21,350.00
Totals	\$72,862,888.24	\$329,547,885.27	\$1,691,015,813	\$18,324,333.48	\$117,282,439.97	\$10,778,745.92	\$146,385,519.37	\$2,123,750.00	\$853,250.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$ 3,559,868.00
Rate per \$100 to be applied to Col. 11 for apportionment	\$ 1,330.11
of County Taxes	\$ 3,570,996.11
Net County Taxes Apportioned (12A III) .....	.04521506
Adjustments (Net Total 12A IIb) ±	
Total County Taxes Apportioned	
(Including Adjustments—Total 12A I)	
Net County Library Budget	\$ 3,559,868.00
± Total Adjustments	\$ 1,330.11
Total County Library Taxes Apportioned	\$ 3,570,996.11
County Library Apportioned Rate .....	.04521506
± Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.	

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1989

TAXING DISTRICT	1		2	3	4	5	8
	Taxable Value						
	(a)	(b)					
	Land	Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Carteret Borough	\$ 441,644.700	\$ 828,852.500	\$ 1,068,497.200	\$ 51,900	\$ 1,068,445.300	\$ 3,195,585	\$ 1,071,640.885
2. Cranbury Township	103,475.400	198,987.200	300,472.600	.....	300,472.600	1,386,017	301,858.817
3. Dunellen Borough	51,361.400	93,583.500	144,924.900	.....	144,924.900	3,349,863	148,273.563
4. East Brunswick Township	515,088.000	1,290,850.200	1,805,938.200	300.800	1,805,836.600	12,636.200	1,818,273.800
5. Edison Township	3,400,061.700	3,890,292.800	7,290,354.300	3,878.000	7,288,476.300	32,533.968	7,319,010.268
6. Helmetta Borough	9,189.800	24,118.100	33,287.700	.....	33,287.700	106,738	33,394.438
7. Highland Park Borough	94,007.700	210,184.300	304,192.000	956.800	303,235.400	844,992	304,060.392
8. Jamesburg Borough	34,251.700	87,015.200	121,286.900	.....	121,286.900	1,891,878	123,158.778
9. Metuchen Borough	179,536.700	287,955.300	447,492.000	24.900	447,487.100	9,713.303	457,180.403
10. Middlesex Borough	162,687.800	321,902.800	484,590.200	1,037.700	483,552.500	1,938,828	485,489,128
11. Milltown Borough	80,212.800	187,985.200	248,177.800	.....	248,177.800	454,238	248,632.038
12. Monroe Township	80,271.700	372,735.800	453,007.500	.....	453,007.500	2,747,894	455,755.394
13. New Brunswick City	150,100.300	508,750.300	658,850.800	3,370.700	655,479.900	68,407,456	723,887,358
14. North Brunswick Township	295,751.400	822,052.800	1,117,804.200	.....	1,117,804.200	3,799,683	1,121,603,863
15. Old Bridge Township	451,100.300	1,058,444.100	1,509,544.400	18,147.200	1,491,397.200	7,034,961	1,498,432,181
16. Perth Amboy City	63,209.600	249,782.000	332,991.600	82.700	332,928.900	1,258,208	334,187,108
17. Picataway Township	551,922.000	1,706,919.500	2,258,841.500	.....	2,258,841.500	42,192,341	2,301,033,641
18. Plainsboro Township	207,244.900	870,301.200	1,077,546.100	2,310.800	875,235.300	5,237,123	880,472,423
19. Sayreville Borough	180,784.000	547,781.700	728,545.700	1,712.300	726,833.400	7,737,548	734,570,948
20. South Amboy City	51,420.700	124,247.600	175,668.500	.....	175,668.500	1,008,727	178,877,227
21. South Brunswick Township	1,102,532.300	1,830,521.900	2,933,054.200	1,709.400	2,931,344.800	18,473,222	2,947,818,022
22. South Plainfield Borough	408,093.800	1,363,888.400	1,771,982.200	358.600	1,771,623.600	10,188,045	1,781,811,645
23. South River Borough	102,540.100	256,962.500	359,502.600	.....	359,502.600	882,787	360,385,387
24. Spotswood Borough	55,730.200	132,399.500	188,129.700	.....	188,129.700	2,473,155	190,602,855
25. Woodbridge Township	993,225.600	2,398,583.800	3,391,809.400	.....	3,389,609.400	20,954,600	3,410,764,000
Totals	\$9,785,421.600	\$18,810,734.400	\$28,596,156.200	\$33,919.400	\$28,562,236.800	\$258,446,958	\$28,820,683,758

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
							I	II	
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 8 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	Add Underpayment
1. Carteret Borough	\$ 2.07	90.82	.....	.....	\$ 152,935,704	\$ 1,224,578,589	\$ 4,606,822.60	.....	.....
2. Cranbury Township	2.10	66.02	.....	.....	149,857,596	451,518,213	1,698,591.27	.....	.....
3. Dunellen Borough	4.47	41.60	\$ 89,654	.....	215,126,515	363,490,752	1,367,441.96	.....	.....
4. East Brunswick Township	3.54	54.54	.....	.....	1,535,598,481	3,353,870,281	12,617,165.43	.....	.....
5. Edison Township	1.38	101.61	.....	\$ 25,811,003	.....	7,293,399,265	27,437,562.38	.....	.....
6. Helmetta Borough	3.42	58.35	.....	.....	28,178,957	81,573,395	231,637.38	.....	.....
7. Highland Park Borough	4.99	41.85	.....	.....	427,296,113	731,378,505	2,751,417.79	.....	.....
8. Jamesburg Borough	3.31	57.86	.....	.....	89,948,288	213,105,088	801,695.25	.....	.....
9. Metuchen Borough	3.85	45.20	.....	.....	558,417,654	1,015,598,057	3,820,651.28	.....	.....
10. Middlesex Borough	3.51	57.81	.....	.....	367,848,128	853,337,252	3,210,230.68	.....	.....
11. Milltown Borough	3.37	51.23	.....	.....	241,369,263	490,001,299	1,843,371.07	.....	.....
12. Monroe Township	5.37	23.83	.....	.....	1,459,147,343	1,914,902,737	7,203,810.10	.....	.....
13. New Brunswick City	4.82	49.59	.....	.....	713,982,278	1,437,669,634	5,409,225.02	.....	.....
14. North Brunswick Township	3.14	49.10	.....	.....	1,225,861,733	2,347,465,816	8,831,099.45	.....	.....
15. Old Bridge Township	3.86	51.81	.....	.....	1,401,203,443	2,899,635,604	10,908,347.38	.....	.....
16. Perth Amboy City	10.78	17.20	319,330	.....	1,682,065,290	2,016,571,728	7,586,285.98	.....	.....
17. Picataway Township	2.40	67.53	.....	.....	1,135,873,632	3,436,707,473	12,928,796.80	.....	.....
18. Plainsboro Township	2.70	56.20	.....	.....	686,726,939	1,567,201,362	5,695,787.33	.....	.....
19. Sayreville Borough	4.41	34.29	.....	.....	1,491,728,775	2,226,297,723	8,375,289.28	.....	.....
20. South Amboy City	3.20	46.87	701,207	.....	186,874,151	368,052,585	1,377,079.51	.....	.....
21. South Brunswick Township	1.37	103.03	.....	44,654,159	.....	2,903,183,863	10,921,620.59	.....	.....
22. South Plainfield Borough	2.64	66.38	.....	662,730,593	.....	2,038,230,438	7,660,241.49	.....	.....
23. South River Borough	3.76	54.82	.....	301,783,899	.....	682,189,286	2,491,062.11	.....	.....
24. Spotswood Borough	3.77	46.10	195,200	214,859,261	.....	405,657,316	1,526,071.39	.....	.....
25. Woodbridge Township	3.59	47.84	82,637	3,835,719,188	.....	7,248,565,825	27,261,378.30	.....	.....
Totals	.....	.....	\$ 1,368,028	\$ 70,265,162	\$ 16,766,529,222	\$ 47,518,335,844	\$ 178,762,839.58	.....	.....

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1989 (Continued)

Apportionment of Taxes									
12									
TAXING DISTRICT	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From			(a) County Library Taxes	(b)	District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-48; R.S. 54:4-53)		III Net County Taxes Apportioned			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Carteret Borough	\$ 43,223.01		\$ 4,563,599.59			\$ 10,720,645.00			
2. Cranbury Township	45.07		1,698,546.20			2,916,691.50			
3. Dunellen Borough	5.19		1,367,436.77			3,760,172.00			
4. East Brunswick Township		\$ 65,480.40	12,682,645.83			37,267,370.50			
5. Edison Township	81,901.28		27,355,661.10			58,790,925.50		\$ 4,541,696.56	
6. Helmetta Borough									
7. Highland Park Borough	30,658.48		231,637.38			633,370.00			
8. Jamesburg Borough	2,659.17		2,720,761.31			8,076,130.50			
9. Metuchen Borough	1,126.45		799,036.08			2,313,208.00			
10. Middlesex Borough	5,071.44		3,819,524.81			9,787,768.00			
11. Milltown Borough		47.46	1,843,418.53			4,770,049.46			
12. Monroe Township	46,864.99		7,156,945.11			13,244,941.00			
13. New Brunswick City	119,038.01		5,290,189.01			16,901,122.00		974,183.00	
14. North Brunswick Township	4,245.54		8,826,853.91			19,738,941.00			
15. Old Bridge Township	119,418.50		10,768,928.88			32,760,871.00			
16. Perth Amboy City	33,284.18		7,553,001.80			15,287,733.00		182,008.50	
17. Piscataway Township	193,169.39		12,735,627.21			33,707,504.50			
18. Plainsboro Township	31,218.49		5,864,550.84				14,277,487.44		
19. Sayreville Borough	20,016.31		8,355,252.95			18,863,215.00			
20. South Amboy City	325.67		1,376,753.84			3,360,174.00			
21. South Brunswick Township	19,051.77		10,902,568.82						
22. South Plainfield Borough	45,981.10		7,614,260.39			24,454,683.50			
23. South River Borough	1,441.32		2,489,620.79			22,019,107.00			
24. Spotswood Borough	306.30		1,525,765.09			7,629,905.00			
25. Woodbridge Township	329,121.78		26,932,254.52			3,818,067.00			
						66,550,199.50			
Totals	\$1,128,167.44	\$65,527.86	\$177,700,000.00			\$426,648,697.21	\$14,277,487.44	\$5,697,888.06	

*Edison includes \$1,000,000 added 88-89 budget
 *South Plainfield includes \$591,751.00 added 88-89 budget

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1989 (Continued)

TAXING DISTRICT	12		13	14				15	
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					
	Section C	Section D		(a)	(b)	(c)	(d)		
									(a)	(b)	(c)	(d)
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate Is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + C1i)	Total Amount of Real Property Exempt from Taxation	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	Veterans Deductions
1. Carteret Borough	\$ 6,875,915.00	\$ 22,160,159.59	\$ 91,467,500	\$ 900,000.00	\$ 5,498,863.50	\$ 440,000.00	\$ 6,838,863.50	\$ 252,250.00	\$ 80,900.00
2. Cranbury Township	1,716,915.00	6,332,152.70	13,407,900	501,538.28	905,645.48	110,000.24	1,517,184.00	9,500.00	5,400.00
3. Dunellen Borough	1,487,466.00	6,615,074.77	13,215,300	803,202.00	10,282,011.00	125,000.00	928,202.00	50,250.00	22,800.00
4. East Brunswick Township	14,367,825.00	64,317,641.33	149,487,100	1,500,000.00	33,611,274.78	700,000.00	12,482,011.00	138,000.00	136,300.00
5. Edison Township	8,760,000.00	99,448,283.16	750,852,600	8,618,335.89	33,611,274.78	1,600,000.00	43,829,610.67	330,750.00	222,500.00
6. Helmetta Borough	276,579.19	1,141,586.57	3,071,300	53,700.00	266,833.13	61,000.00	381,533.13	7,250.00	2,400.00
7. Highland Park Borough	4,364,843.64	15,161,735.45	47,192,100	295,000.00	1,672,827.53	317,000.00	2,284,827.53	40,250.00	25,700.00
8. Jamesburg Borough	963,102.00	4,075,346.08	13,732,600	457,000.00	552,326.44	175,000.00	1,184,326.44	25,250.00	10,800.00
9. Metuchen Borough	3,980,180.00	17,567,490.81	52,129,200	349,000.00	2,533,452.00	360,000.00	3,242,452.00	73,000.00	50,150.00
10. Middlesex Borough	4,496,097.85	16,997,142.14	28,011,900	900,000.00	1,956,935.89	300,000.00	3,156,935.89	94,750.00	54,750.00
11. Milltown Borough	1,745,060.82	8,358,528.81	20,871,200	608,000.00	928,614.93	200,000.00	1,736,614.93	60,750.00	31,250.00
12. Monroe Township	4,053,315.92	24,455,202.03	49,448,700	1,178,000.00	2,593,684.08	360,000.00	4,131,684.08	64,000.00	122,800.00
13. New Brunswick City	10,277,578.95	33,443,072.96	607,466,800	1,375,000.00	26,612,953.94	1,350,000.00	29,337,953.94	163,500.00	42,100.00
14. North Brunswick Township	6,561,218.76	35,127,013.67	80,974,200	2,700,000.00	5,399,044.28	417,886.70	8,516,930.98	107,500.00	56,600.00
15. Old Bridge Township	14,172,965.00	57,722,764.88	198,471,800	1,113,374.00	6,663,612.38	1,700,000.00	9,476,866.38	222,500.00	157,950.00
16. Perth Amboy City	13,002,056.14	36,024,799.44	103,823,800	1,996,150.00	9,669,300.73	854,000.00	12,519,450.73	256,500.00	61,150.00
17. Piscataway Township	8,775,078.00	55,218,209.71	663,349,200	1,983,000.00	7,332,382.00	1,480,151.00	10,795,533.00	161,500.00	101,100.00
18. Plainsboro Township	3,557,109.00	23,699,147.28	106,320,800	2,521,481.00	1,463,946.68	90,000.00	4,075,427.68	4,500.00	5,750.00
19. Sayreville Borough	5,133,031.88	32,351,499.83	121,003,000	2,270,000.00	15,477,454.52	400,000.00	18,147,454.52	228,750.00	142,800.00
20. South Amboy City	910,300.51	5,647,228.35	33,356,600	251,626.00	5,008,581.57	242,000.00	5,502,207.57	92,250.00	24,550.00
21. South Brunswick Township	4,946,260.84	40,303,513.16	104,630,340	3,900,000.00	7,603,075.01	788,000.00	12,291,075.01	60,750.00	51,850.00
22. South Plainfield Borough	6,593,570.00	36,226,937.39	80,770,600	510,000.00	5,406,712.00	450,000.00	6,366,712.00	146,750.00	93,850.00
23. South River Borough	3,422,364.04	13,541,889.83	39,937,700	750,000.00	1,599,324.01	225,000.00	2,574,324.01	175,750.00	52,200.00
24. Spotswood Borough	1,825,305.90	7,169,137.99	21,092,700	197,000.00	1,218,333.66	150,328.00	1,565,661.66	33,250.00	29,700.00
25. Woodbridge Township	28,877,616.00	122,360,070.02	300,759,000	373,168.00	26,553,780.00	3,100,000.00	30,026,958.00	866,250.00	362,600.00
Totals	\$161,141,555.24	\$785,465,627.95	\$3,694,841,940	\$35,301,373.17	\$181,614,181.54	\$15,995,365.94	\$232,910,920.65	\$3,664,750.00	\$1,948,050.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$ 61,060,000.00
 Rate per \$100 to be applied to Column 11 for apportionment of County Taxes \$376,197,810
 Net County Taxes Apportioned (12A III) \$177,700,000.00
 *Adjustments (Net Total 12A I)±
 Total County Taxes Apportioned (including Adjustments—Total 12A I) \$178,762,639.58
 *Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1889

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a)	(b)					
	Land	Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Equipment and Telephone Telegraph and Messenger System Companies (C. 138, L. 1886)	Net Valuation Taxable (Cols. 4+5)
1. Aberdeen Township	\$ 97,636,450	\$ 296,521,057	\$ 394,157,507	.....	\$ 394,157,507	\$ 1,249,728	\$ 395,407,235
2. Allentown Borough	50,194,700	61,712,800	111,907,500	.....	111,907,500	302,042	112,209,542
3. Allentown Borough	19,582,200	43,345,850	62,928,050	\$ 225,900	62,702,150	1,981,889	64,684,019
4. Asbury Park City	94,436,700	315,452,200	409,888,900	8,944,100	400,944,800	13,228,813	414,173,613
5. Atlantic Highlands Borough	55,617,900	95,430,374	151,048,274	215,400	150,832,874	871,933	151,704,807
6. Avon-By-The-Sea Borough	151,971,900	109,158,400	261,128,300	.....	261,128,300	326,828	261,454,928
7. Belmar Borough	268,207,400	247,381,600	515,589,000	.....	515,589,000	752,300	516,341,300
8. Bradley Beach Borough	171,897,300	186,481,500	338,358,800	.....	338,358,800	543,503	338,902,303
9. Brielle Borough	106,158,600	151,217,800	259,376,400	.....	259,376,400	348,522	259,724,922
10. Colts Neck Township	404,244,700	499,114,600	903,359,300	.....	903,359,300	4,489,116	907,848,416
11. Deal Borough	320,200,800	190,110,400	510,311,200	.....	510,311,000	793,337	511,104,337
12. Eatontown Borough	121,914,900	319,989,500	440,904,400	.....	440,904,400	5,377,608	446,282,008
13. Englishtown Borough	9,551,430	23,140,530	32,691,960	.....	32,891,960	1,775,434	34,467,394
14. Fair Haven Borough	154,981,700	155,968,800	310,946,500	.....	310,946,500	432,061	311,380,561
15. Farmingdale Borough	7,892,300	22,889,900	30,782,200	.....	30,752,200	1,481,655	32,233,855
16. Freehold Borough	50,278,700	153,355,900	203,634,600	382,200	203,252,400	9,915,717	213,168,117
17. Freehold Township	171,023,550	566,825,150	737,848,700	.....	737,848,700	35,076,811	772,925,511
18. Hazlet Township	225,255,950	387,380,450	592,636,400	9,500	592,626,900	1,829,454	594,456,354
19. Highlands Borough	53,193,900	91,636,200	144,832,100	139,300	144,692,800	237,415	144,930,215
20. Holmdel Township	248,671,670	659,112,075	905,783,945	.....	905,783,945	9,887,203	915,671,148
21. Howell Township	228,001,600	687,573,700	915,575,300	14,900	915,560,400	5,595,623	921,156,023
22. Interlaken Borough	50,061,000	55,147,300	105,208,300	.....	105,208,300	197,831	105,406,131
23. Keansburg Borough	21,858,750	92,160,260	114,039,010	111,700	113,927,310	287,140	114,214,450
24. Keyport Borough	44,482,700	108,354,000	152,836,700	960,300	151,876,400	5,113,922	156,990,322
25. Little Silver Borough	285,321,825	278,056,500	563,378,325	.....	561,360,325	3,107,748	564,486,073
26. Loch Arbour Village	14,856,600	16,345,300	31,201,900	.....	31,302,100	88,639	31,388,739
27. Long Branch City	733,900,100	684,268,300	1,418,168,400	1,275,700	1,416,892,700	10,519,081	1,427,411,781
28. Manalapan Township	248,944,550	587,151,050	836,095,600	.....	836,075,600	2,988,372	839,083,972
29. Manasquan Borough	117,621,100	148,060,600	265,681,700	.....	265,661,700	450,821	266,132,521
30. Marlboro Township	215,815,988	646,690,485	862,506,473	.....	862,506,471	5,850,714	868,357,185

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1989 (Continued)

	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone and Messenger System Companies (C. 138, L. 1968)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
TAXING DISTRICT							
31. Matawan Borough	213,383,100	284,548,800	497,931,900	838,400	497,093,500	1,587,738	498,681,038
32. Middletown Township	732,321,100	1,661,235,800	2,393,556,900	10,005,900	2,383,551,000	11,428,878	2,395,070,678
33. Millstone Township	312,506,080	213,174,000	525,680,080	.....	525,680,080	2,396,547	530,166,827
34. Monmouth Beach Borough	172,740,300	208,210,000	380,950,300	887,400	380,062,900	445,107	380,508,007
35. Neptune Township	192,432,800	491,083,200	683,516,000	.....	683,516,000	3,251,249	686,767,049
36. Neptune City Borough	32,888,900	70,649,700	103,538,600	.....	103,538,600	285,089	103,823,689
37. Ocean Township	271,594,200	592,229,900	863,824,100	.....	863,824,100	2,381,532	866,205,632
38. Oceanport Borough	68,970,300	149,881,200	218,851,500	.....	218,851,500	489,884	219,301,384
39. Red Bank Borough	437,448,900	431,338,200	868,787,100	201,000	868,586,100	14,875,355	883,461,455
40. Roosevelt Borough	5,922,480	17,740,200	23,662,680	.....	23,662,680	59,508	23,722,188
41. Rumson Borough	243,189,200	271,337,800	514,527,000	.....	514,527,000	764,884	515,291,884
42. Sea Bright Borough	89,937,300	72,858,900	162,796,200	.....	162,796,200	470,210	163,266,410
43. Sea Girt Borough	441,531,100	178,250,400	619,781,500	.....	619,781,500	817,141	620,598,641
44. Shrewsbury Borough	202,532,200	220,188,900	422,721,100	.....	422,721,100	2,955,238	425,676,338
45. Shrewsbury Township	3,103,000	14,833,000	17,936,000	.....	17,936,000	38,834	17,974,834
46. South Belmar Borough	83,415,300	82,484,900	165,900,200	.....	165,900,200	252,244	166,152,444
47. Spring Lake Borough	519,978,800	331,237,100	851,215,900	.....	851,215,900	2,824,357	854,040,257
48. Spring Lake Hls. Borough	89,504,940	60,627,700	150,132,640	.....	150,132,640	499,873	150,632,513
49. Tinton Falls Borough	111,580,250	328,577,190	440,157,440	.....	440,157,440	1,700,573	441,857,978
50. Tinton Beach Borough	23,082,700	75,886,050	98,968,750	280,850	98,687,900	223,533	98,911,433
51. Upper Freehold Township	32,534,015	89,900,500	122,434,515	.....	122,434,515	982,595	123,417,110
52. Wall Township	919,144,400	1,092,980,500	2,012,124,900	.....	2,012,124,900	7,975,142	2,020,100,042
53. West Long Branch Boro	83,787,300	194,311,700	278,099,000	.....	278,099,000	893,401	278,992,401
Totals	\$9,984,474,708	\$15,225,764,381	\$25,210,239,087	\$24,452,550	\$25,185,806,537	\$182,107,553	\$25,367,914,090

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A		
							County Taxes		
General Tax Rate to Apply per \$100 Valuation	County Equalization Table—Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 + 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Adjustments)	II Adjustments Resulting From County Equalization Table Appeals (R.S. 54:2-37)	Deduct Overpayment	Add Underpayment
\$ 4,396	47.27		\$ 16,279,443	\$ 449,835,972	\$ 845,243,207	\$ 3,450,791.53			
1. Allenhurst Borough	1,071	116.11			95,929,899	391,643.58			
2. Allentown Borough	2,867	79.23		16,743,968	81,377,987	332,233.92			
3. Allentown Borough	3,633	101.54			420,442,022	1,716,497.40			
4. Asbury Park City	3,911	52.04			292,166,875	1,192,801.04			
5. Atlantic Highlands Borough				140,462,068					
6. Avon-By-The-Sea Borough	1,303	133.65		84,804,305	196,650,421	802,645.38			
7. Belmar Borough	1,660	133.51		125,920,652	388,430,648	1,585,807.70			
8. Bradley Beach Borough	1,775	124.18		84,301,767	274,600,536	1,121,084.67			
9. Brielle Borough	2,767	56.11			464,661,407	1,897,027.54			
10. Colts Neck Township	1,210	110.79		63,797,075	824,051,341	3,364,273.57			
11. Deal Borough	0.711	131.99		122,931,788	388,172,549	1,564,753.98			
12. Eatontown Borough	3,870	48.14			934,283,524	3,814,307.69			
13. Englishtown Borough	3,447	57.56			59,492,863	242,885.75			
14. Fair Haven Borough	2,668	66.28			470,796,221	1,922,073.55			
15. Farmingdale Borough	4,150	47.04			67,925,543	277,312.95			
16. Freehold Borough	4,518	45.90			461,519,491	1,884,200.35			
17. Freehold Township	3,634	48.59			1,631,602,253	6,661,182.47			
18. Hazlet Township	3,109	61.94			967,152,478	3,948,496.55			
19. Highlands Borough	4,272	50.28			289,174,257	1,180,583.37			
20. Holmdel Township	2,583	57.98			1,597,854,086	6,623,402.14			
21. Howell Township	3,557	46.48			1,889,516,422	8,122,403.53			
22. Interleken Borough	1,149	114.56		13,370,433	92,035,998	375,745.11			
23. Keansburg Borough	5,940	39.38			292,067,718	1,192,477.87			
24. Keyport Borough	4,246	53.27			294,303,203	1,201,522.81			
25. Little Silver Borough	1,827	104.51		22,010,067	542,478,006	2,214,721.74			
26. Loch Arbour Village	2,557	91.58			34,424,820	140,542.83			
27. Long Branch City	1,971	119.73	\$ 79,905	256,668,252	1,370,823,434	5,595,709.84			
28. Manalapan Township	3,464	49.92			1,683,582,478	6,873,397.04			
29. Manasquan Borough	3,163	47.84			558,735,490	2,281,084.57			
30. Marlboro Township	4,091	43.79			1,980,803,783	8,086,633.34			

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table— Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 8 + 9 - 10(a) + 10(b))	Apportionment of Taxes		
				Section A County Taxes					
					(a)		(b)	I	II
				Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 and N.J.S.A. 54:11D-7	Total County Taxes Apportioned (Including Total Net Adjustments)	Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	Deduct Overpayment	Add Underpayment
31. Matawan Borough	1.797	116.75		76,246,735	2,164,205,066	1,724,549.44			
32. Middletown Township	3.523	52.34				18,895,359.69			
33. Millstone Township	1.379	122.53		94,648,580		435,520,047			
34. Monmouth Beach Borough	1.410	108.67		23,295,364		1,456,438.67			
35. Neptune Township	4.123	51.16			665,385,646	1,352,152,895	5,520,301.17		
36. Neptune City Borough	4.123	50.26				209,434,606	855,038.12		
37. Ocean Township	3.719	51.16			105,610,917	1,697,559,158	6,930,458.26		
38. Oceanport Borough	3.527	49.33			831,353,526	1,830,585.41			
39. Red Bank Borough	1.818	123.01	109,982	147,671,690	229,085,585	735,900,727	3,004,369.71		
40. Roosevelt Borough	4.167	58.56			16,864,201	40,808,389	165,779.63		
41. Rumson Borough	3.048	50.90			497,895,952	1,013,167,836	4,136,380.94		
42. Sea Bright Borough	2.776	64.80			76,513,862	216,780,272	893,192.75		
43. Sea Girt Borough	0.823	129.82		140,295,494		478,103,147	1,951,904.82		
44. Shrewsbury Borough	1.852	110.71		36,708,292		368,947,046	1,557,915.95		
45. Shrewsbury Township	5.088	55.68			14,166,608	32,163,242	131,309.71		
46. South Belmar Borough	1.522	124.98		24,772,731		101,359,713	413,811.35		
47. Spring Lake Borough	0.855	125.04		166,167,140		668,007,217	2,800,694.37		
48. Spring Lake Hts. Borough	2.368	61.50			157,893,499	407,941,012	1,685,480.74		
49. Tinton Falls Borough	2.912	56.49			346,265,670	786,123,648	3,209,429.90		
50. Union Beach Borough	5.182	43.77			130,266,655	228,968,286	934,766.36		
51. Upper Freehold Township	4.001	46.16			123,100,594	226,517,704	924,781.61		
52. Wall Township	1.341	121.02		338,049,501		1,682,050,541	8,867,142.75		
53. West Long Branch Boro	3.255	55.44			230,207,681	508,980,082	2,077,963.04		
Totals			\$189,667	\$1,820,157,509	\$13,079,785,231	\$36,627,711,679	\$149,536,365.37		

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1989 (Continued)

12											
Apportionment of Taxes											
Section A County Taxes				Section B		Section C Local Taxes to Be Raised for					
II				(a)		District School Purposes					
Adjustments Resulting From				(b)							
(b)				County Library Taxes							
Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				Local Health (R.S. 26:3A2-19)							
Deduct				Net County Taxes Apportioned							
Overpayment				Add							
				Underpayment							

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1989 (Continued)

12										
Apportionment of Taxes										
Section A County Taxes					Section B		Section C Local Taxes to Be Raised for			
II Adjustments Resulting From					(b)		I District School Purposes			
(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					Local Health Service Taxes (R.S. 26:3A2-19)		(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
Deduct					County Library Taxes					
Overpayment					Net County Taxes Apportioned					
					III					

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1989 (Continued)

TAXING DISTRICT	12		13	14					15
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					
	Section C	Section D		(a)	(b)	(c)	(d)	(a)	
	Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. A11 + B1a), (b) + C1a, b, c, d, + C1j)	Total Amount of Real Property Exempt from Taxation	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1978)	Veterans Deductions
1. Aberdeen Township	\$ 3,878,407.00	\$ 17,360,605.31	\$ 38,384,200	\$ 1,139,000.00	\$ 1,684,886.00	\$ 386,000.00	\$ 3,169,886.00	\$ 74,500	\$ 46,750
2. Allentown Borough	719,000.00	1,200,880.41	6,356,000	48,900.00	646,000.00	29,100.00	924,000.00	2,350	2,350
3. Allentown Borough	436,925.00	1,852,843.40	10,881,900	280,000.00	198,075.00	90,000.00	548,075.00	9,500	5,200
4. Asbury Park City	8,825,160.00	15,044,785.08	159,454,800	448,000.00	6,271,621.50	1,366,086.50	6,087,906.00	47,500	11,400
5. Atlantic Highlands Borough	1,781,592.06	5,932,190.35	15,752,900	690,000.00	497,771.47	155,000.00	1,342,771.47	25,500	15,250
6. Avon-By-The-Sea Borough	1,583,721.00	3,404,449.56	10,800,100	108,356.00	214,301.00	75,000.00	397,657.00	10,750	7,450
7. Belmar Borough	4,463,114.00	8,536,305.72	42,652,500	137,700.00	1,982,081.00	300,000.00	2,389,781.00	34,238	15,950
8. Bradley Beach Borough	2,271,482.25	6,012,974.30	12,747,900	356,000.00	1,144,484.82	180,000.00	1,662,484.82	8,400	8,400
9. Brielle Borough	2,170,939.00	7,185,593.52	10,100,500	685,000.00	253,165.36	263,158.82	1,201,322.00	13,000	15,050
10. Colts Neck Township	859,726.00	10,982,503.31	114,570,700	882,000.00	1,744,576.00	323,000.00	2,949,576.00	9,500	18,800
11. Deal Borough	1,232,207.54	3,630,286.02	24,504,700	300,000.00	1,210,071.80	60,000.00	1,570,071.80	4,550	4,550
12. Eatontown Borough	4,640,276.66	17,270,275.01	82,359,300	1,464,000.00	2,116,127.40	310,000.00	3,910,127.40	24,000	28,150
13. Englestown Borough	292,533.70	1,187,693.85	4,933,300	200,000.00	127,104.00	30,000.00	357,104.00	6,250	1,600
14. Fair Haven Borough	1,706,680.00	8,299,119.07	16,692,500	420,000.00	663,692.00	170,000.57	1,253,892.57	17,000	20,000
15. Farmingdale Borough	123,084.08	1,337,538.26	1,692,800	155,000.00	114,420.18	41,000.00	310,420.18	6,250	3,700
16. Freehold Borough	3,487,604.31	9,829,618.75	35,680,800	500,000.00	1,293,138.66	250,000.00	2,043,138.66	45,750	25,200
17. Freehold Township	2,782,401.07	26,080,819.98	83,473,900	3,700,000.00	6,245,598.93	350,000.00	10,295,598.93	47,000	55,100
18. Hazlet Township	3,374,679.27	18,475,374.76	85,356,300	900,000.00	2,168,660.00	280,000.00	3,326,860.00	64,250	82,700
19. Highlands Borough	2,157,598.00	6,190,041.20	16,335,600	300,000.00	504,322.00	500,000.00	1,304,322.00	42,500	10,750
20. Holmdel Township	2,448,204.03	23,844,040.82	75,697,745	3,700,000.00	2,164,105.09	500,000.00	6,364,105.09	18,500	23,500
21. Howell Township	3,080,942.01	32,759,265.18	59,726,600	3,763,000.00	7,641,664.00	1,005,520.00	12,630,204.00	176,000	76,800
22. Interlaken Borough	896,539.28	1,210,641.80	3,072,600	101,900.00	134,152.08	12,000.00	246,052.08	2,000	5,900
23. Keansburg Borough	2,179,874.50	6,763,121.92	17,830,250	333,325.07	2,650,530.40	614,000.03	3,597,655.50	66,250	18,650
24. Keyport Borough	2,012,000.00	6,688,841.64	32,171,400	500,000.00	1,010,000.00	250,000.00	1,760,000.00	41,000	17,450
25. Little Silver Borough	2,274,556.50	10,306,687.89	45,029,600	310,000.00	784,914.00	142,000.00	1,236,914.00	9,250	21,950
26. Loch Arbour Village	269,314.57	602,528.48	652,800	76,587.00	90,593.43	3,000.00	170,180.43	1,000	1,000
27. Long Branch City	9,917,313.56	32,066,556.37	246,911,200	1,569,841.73	5,522,026.04	880,000.00	7,991,967.77	106,000	52,000
28. Manalapan Township	4,117,468.60	29,231,054.20	82,101,500	1,680,000.00	4,165,840.14	520,000.00	6,565,840.14	98,000	66,200
29. Manasquan Borough	2,280,959.24	6,416,256.45	33,428,800	95,000.00	1,002,390.46	120,000.00	1,217,390.46	43,750	21,550
30. Marlboro Township	5,144,897.00	35,524,317.32	119,777,325	1,175,000.00	3,945,371.00	677,000.00	5,797,371.00	32,000	48,850

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1989 (Continued)

TAXING DISTRICT										
12 Apportionment of Taxes		13		14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)		
Section C		Section D		(a) Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
II Local Municipal Purposes	Total Tax Levy on Which Tax Rate Is Computed (Cols. A11 + B1a), (b) + C1a, b, c, d, + C1i)									
31. Matawan Borough	2,310,429.67	8,958,845.76	41,353,000	41,353,000	210,000.00	1,941,044.72	300,000.00	2,451,044.72	28,250	22,150
32. Middletown Township	15,613,180.46	84,357,810.61	240,435,700	240,435,700	7,060,600.00	8,831,228.55	2,800,000.00	18,691,828.55	236,750	218,700
33. Millstone Township	707,000.00	7,308,658.28	38,799,200	38,799,200	860,500.00	984,375.43	300,500.00	2,145,375.43	15,000	10,300
34. Monmouth Beach Borough	1,272,368.85	5,362,977.63	17,974,500	17,974,500	456,000.00	523,751.00	172,000.00	1,151,751.00	6,500	10,250
35. Neptune Township	7,017,047.77	28,314,232.55	141,823,000	141,823,000	1,756,950.00	4,271,312.05	1,830,000.00	7,858,262.05	149,750	86,950
36. Neptune City Borough	1,371,082.42	4,279,630.99	6,632,900	6,632,900	290,000.00	633,587.61	90,000.00	1,013,587.61	43,250	15,750
37. Ocean Township	7,042,854.42	32,210,850.97	68,068,200	68,068,200	2,210,000.00	3,232,829.07	600,000.00	6,042,829.07	64,500	68,850
38. Oceanport Borough	1,272,200.00	7,734,020.14	93,039,900	93,039,900	458,000.00	885,375.00	165,000.00	1,508,375.00	11,000	20,850
39. Red Bank Borough	3,875,695.04	16,058,451.61	128,878,500	128,878,500	785,000.00	2,995,983.12	900,000.00	4,680,983.12	65,250	19,750
40. Roosevelt Borough	130,380.50	988,427.13	3,737,800	3,737,800	84,500.00	68,413.86	26,500.00	179,413.86	4,000	2,050
41. Rumson Borough	3,727,007.12	15,701,771.24	47,124,500	47,124,500	892,622.15	1,705,381.39	360,000.00	2,958,003.54	33,250	23,100
42. Sea Bright Borough	1,529,431.11	3,893,682.73	2,744,600	2,744,600	300,000.00	477,307.00	119,000.00	896,307.00	10,250	3,600
43. Sea Girt Borough	1,484,995.84	5,086,385.43	144,499,000	144,499,000	371,000.00	288,983.00	101,000.00	740,983.00	5,000	11,750
44. Shrewsbury Borough	1,589,928.11	7,029,682.00	18,944,900	18,944,900	825,000.00	519,887.00	80,000.00	1,424,887.00	11,000	12,350
45. Shrewsbury Township	335,430.64	910,418.81	438,100	438,100	150,000.00	51,879.80	.....	201,879.80	.....	50
46. South Belmar Borough	695,285.00	1,918,687.48	2,157,400	2,157,400	139,849.00	401,459.00	111,000.00	652,108.00	18,750	4,950
47. Spring Lake Borough	2,592,434.00	7,298,593.10	25,192,900	25,192,900	400,000.00	472,483.00	230,000.00	1,102,483.00	13,250	14,950
48. Spring Lake Hts. Borough	1,828,322.65	5,914,274.72	9,024,300	9,024,300	332,000.00	492,380.43	150,000.00	974,380.43	32,250	19,150
49. Tinton Falls Borough	1,431,832.00	12,805,759.88	121,602,850	121,602,850	1,897,586.78	5,753,985.22	211,000.00	7,862,582.00	26,000	27,400
50. Union Beach Borough	1,638,000.00	5,094,383.57	13,329,100	13,329,100	100,000.00	1,943,958.73	218,000.00	2,281,958.73	67,000	22,100
51. Upper Freehold Township	463,000.00	4,137,082.67	12,091,300	12,091,300	500,000.00	473,000.00	160,000.00	1,133,000.00	16,000	8,450
52. Wall Township	4,666,730.00	27,075,655.36	289,412,400	289,412,400	1,500,000.00	4,497,332.00	900,000.00	6,897,332.00	105,500	62,900
53. West Long Branch Boro	2,007,000.00	9,072,270.01	54,625,100	54,625,100	600,000.00	873,092.78	160,000.00	1,633,092.78	20,750	28,750
Totals	\$142,570,627.86	\$660,558,722.16	\$3,178,194,070	\$3,178,194,070	\$48,440,107.73	\$100,850,931.54	\$19,827,863.72	\$169,118,902.99	\$2,109,238	\$1,446,900

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$54,264,527.76

Rate per \$100 to be applied to Column 11 for apportionment of County Taxes 0.408260191

County Percentage Level of Taxable Value of Real Property 100.00%

Net County Taxes Apportioned (12A III) \$149,314,985.00

± Adjustments (Net Total 12A I1b) ± \$ + 221,380.37

Total County Taxes Apportioned (Including Adjustments—Total 12A I) \$149,536,365.37

± Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1989

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a)	(b)					
	Land	Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Total Taxable Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Boonton Town	\$ 77,817,500	\$ 147,185,100	\$ 225,002,600	\$ 1,000	\$ 225,001,800	\$ 6,280,783	\$ 231,282,363
2. Boonton Township	64,806,680	110,125,650	174,932,330	1,000	174,931,330	531,523	175,462,853
3. Butler Borough	107,887,600	179,204,500	286,892,100	17,900	286,874,200	736,977	287,611,177
4. Chatham Borough	141,920,300	187,186,358	329,106,658	.....	329,106,658	547,398	329,656,054
5. Chatham Township	174,074,600	246,267,823	420,342,223	.....	420,342,223	676,009	421,020,232
6. Chester Borough	63,753,100	71,676,500	135,631,600	.....	135,631,600	865,664	136,497,264
7. Chester Township	116,648,950	222,046,850	338,695,800	.....	338,695,800	960,390	339,656,190
8. Denville Township	396,219,900	477,924,410	874,144,310	1,000	874,143,310	4,274,618	878,416,126
9. Dover Town	74,194,500	236,006,118	310,200,618	.....	310,200,618	604,030	316,240,646
10. East Hanover Township	331,702,100	742,780,200	1,074,482,300	.....	1,074,482,300	2,891,632	1,077,363,932
11. Florham Park Borough	322,791,170	772,445,100	1,095,236,270	.....	1,095,236,270	3,966,316	1,099,222,586
12. Hanover Township	331,659,400	632,023,650	963,683,050	.....	963,683,050	25,584,527	989,237,577
13. Harding Township	382,595,868	292,239,800	674,635,668	.....	674,635,668	1,581,115	676,216,783
14. Jefferson Township	95,591,020	160,790,900	256,381,920	.....	256,381,920	1,221,271	257,603,191
15. Kinross Borough	371,491,500	405,217,250	776,708,750	.....	776,708,750	2,245,104	778,953,854
16. Lincoln Park Borough	62,518,500	242,684,365	325,212,865	.....	325,212,865	1,272,541	326,485,406
17. Madison Borough	382,690,650	457,537,500	840,228,150	.....	840,228,150	37,649,097	877,877,247
18. Mendham Borough	53,243,650	115,737,310	168,980,960	.....	168,980,960	1,002,128	169,983,086
19. Mendham Township	59,855,538	120,742,024	180,397,562	.....	180,397,562	477,662	180,875,224
20. Mine Hill Township	20,635,200	53,186,500	73,631,700	.....	73,631,700	273,316	74,105,016
21. Montville Township	325,344,700	613,106,000	938,450,700	.....	938,450,700	2,751,605	941,202,305
22. Morris Township	1,363,576,400	1,628,554,900	2,992,131,300	.....	2,992,131,300	10,232,411	3,002,363,711
23. Morris Plains Borough	112,467,720	261,168,625	393,676,345	.....	393,676,345	1,641,591	395,317,936
24. Morristown Town	514,637,500	766,277,225	1,302,914,725	.....	1,302,914,725	39,233,041	1,342,147,766
25. Mountain Lakes Borough	82,645,900	127,161,600	209,827,700	2,000	209,825,700	1,068,236	210,893,936

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1989 (Continued)

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone and Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
26. Mt. Arlington Borough	19,391,800	45,234,100	64,625,900	.....	64,625,900	231,594	64,857,494
27. Mt. Olive Township	183,473,871	439,441,400	622,915,271	.....	622,915,271	2,921,749	625,837,020
28. Netcong Borough	10,391,840	33,505,300	43,897,140	.....	43,897,140	1,846,708	45,743,848
29. Par-Troy Hills Township	630,038,700	1,822,683,200	2,452,721,900	340,200	2,452,381,700	10,766,217	2,463,147,910
30. Passaic Township	168,322,425	306,279,350	474,601,775	.....	474,601,775	6,724,957	481,326,732
31. Pequannock Township	240,485,200	362,932,400	603,417,600	.....	603,417,600	1,166,408	604,584,008
32. Randolph Township	242,684,829	536,571,035	779,255,864	.....	779,255,864	4,405,363	783,661,027
33. Riverdale Borough	20,155,500	40,684,000	60,839,500	.....	60,839,500	2,790,161	63,629,661
34. Rockaway Borough	29,522,700	73,343,500	102,866,200	.....	102,866,200	415,459	103,281,659
35. Rockaway Township	366,305,700	627,067,383	993,373,083	.....	993,373,083	2,768,908	996,141,991
36. Roxbury Township	265,537,100	392,181,300	657,718,400	.....	657,718,400	14,603,655	672,322,055
37. Victory Gardens Borough	5,678,800	12,942,580	18,621,380	.....	18,621,380	32,655	18,653,835
38. Washington Township	155,609,500	395,006,000	550,615,500	23,400	550,592,100	2,118,441	552,710,541
39. Wharton Borough	37,899,200	99,340,800	137,240,000	.....	137,240,000	342,820	137,582,820
Totals	\$8,426,086,711	\$14,499,062,604	\$22,925,149,315	\$386,500	\$22,924,762,815	\$204,531,676	\$23,129,294,491

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1989 (Continued)

TAXING DISTRICT	7	6	9	10		11	12			
				Equalization			Apportionment of Taxes			
				(a)	(b)		Section A			
							County Taxes			
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table—Average Ratio of True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 8 + 9 + 10(b))	Total County Taxes Apportioned (Including Total Adjustments)	Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	Deduct Overpayment	Add Underpayment
1. Boonton Town	\$ 4,260	40.70	\$ 47,965	.....	\$ 345,677,077	\$ 577,207,425	\$ 1,275,435.10	.....	.....	.....
2. Boonton Township	2,610	40.79	.....	.....	257,982,620	433,445,473	957,769.33	.....	.....	.....
3. Butler Borough	3,160	59.19	.....	.....	207,405,476	494,656,653	1,093,025.54	.....	.....	.....
4. Chatham Borough	3,510	36.74	61,757	.....	575,325,026	905,062,637	1,999,665.76	.....	.....	.....
5. Chatham Township	3,430	37.19	.....	.....	712,346,290	1,133,366,522	2,504,360.45	.....	.....	.....
6. Chester Borough	2,140	71.59	.....	.....	55,604,464	192,301,726	424,922.42	.....	.....	.....
7. Chester Township	3,000	46.51	.....	.....	393,053,606	732,909,796	1,619,465.20	.....	.....	.....
8. Denville Township	2,070	66.70	175,566	.....	413,321,502	1,291,915,216	2,654,699.96	.....	.....	.....
9. Dover Town	4,520	41.01	90,593	.....	461,176,942	777,506,163	1,716,032.70	.....	.....	.....
10. East Hanover Township	1,540	67.55	.....	.....	539,756,646	1,617,142,576	3,573,343.52	.....	.....	.....
11. Florham Park Borough	1,430	67.99	.....	.....	536,646,177	1,637,670,763	3,619,145.66	.....	.....	.....
12. Hanover Township	2,360	43.16	.....	.....	1,351,243,076	2,340,460,653	5,171,676.42	.....	.....	.....
13. Harding Township	960	69.21	.....	.....	302,951,042	979,367,625	2,164,074.90	.....	.....	.....
14. Jefferson Township	6,870	22.12	.....	.....	906,672,969	1,164,276,180	2,572,660.44	.....	.....	.....
15. Kinnelon Borough	1,910	76.74	.....	.....	237,542,226	1,016,496,080	2,246,115.81	.....	.....	.....
16. Lincoln Park Borough	3,600	42.32	.....	.....	446,150,090	774,635,496	1,711,665.02	.....	.....	.....
17. Madison Borough	2,460	56.52	92,369	.....	657,949,064	1,535,916,700	3,393,665.95	.....	.....	.....
18. Mendham Borough	5,010	27.29	.....	.....	453,506,263	823,469,371	1,377,702.70	.....	.....	.....
19. Mendham Township	5,760	22.23	.....	.....	632,106,737	612,963,961	1,796,422.29	.....	.....	.....
20. Mine Hill Township	4,760	32.66	.....	.....	155,700,115	229,805,133	507,792.36	.....	.....	.....
21. Montville Township	2,360	49.99	.....	.....	953,557,255	1,694,759,560	4,166,764.07	.....	.....	.....
22. Morris Township	1,170	99.67	.....	.....	40,561,607	3,042,945,316	6,723,690.07	.....	.....	.....
23. Morris Plains Borough	2,960	46.13	.....	.....	476,134,017	671,651,953	1,926,056.90	.....	.....	.....
24. Morristown Town	1,740	66.57	151,170	.....	200,993,607	1,543,292,743	3,410,160.11	.....	.....	.....
25. Mountain Lakes Borough	4,360	37.94	.....	.....	345,161,153	556,075,069	1,226,739.72	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1989 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 + 10(a) + 10(b))	12 Apportionment of Taxes			
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From		
28. Mt. Arlington Borough	8.330	27.98			167,467,270	232,324,764	513,359.92			
27. Mt. Olive Township	3.750	44.29			788,674,854	1,414,511,874	3,125,597.52			
28. Netcong Borough	6.740	24.15			140,717,879	188,281,128	411,574.71			
29. Par-Troy Hills Township	2.800	43.74			3,189,495,154	5,652,043,064	12,489,122.30			
30. Passaic Township	2.450	61.50			303,813,897	785,140,629	1,734,897.85			
31. Pequannock Township	3.030	58.50			434,987,599	1,039,551,607	2,297,060.91			
32. Randolph Township	3.870	45.12			959,887,710	1,743,646,737	3,852,879.76			
33. Riverdale Borough	5.900	26.04			177,504,233	241,133,894	532,563.15			
34. Rockaway Borough	7.550	20.44			411,515,844	514,797,503	1,157,530.08			
35. Rockaway Township	3.250	53.26			887,890,856	1,884,032,647	4,163,061.19			
36. Roxbury Township	3.770	42.83	87,055		902,149,768	1,574,558,876	3,479,247.80			
37. Victory Gardens Borough	4.000	47.91			20,571,355	39,225,190	86,874.53			
38. Washington Township	3.740	42.48			752,173,458	1,305,183,999	2,884,019.53			
39. Wharton Borough	4.090	41.67			198,586,366	338,169,186	742,822.98			
Totals			\$726,495		\$20,998,127,350	\$44,128,148,336	\$97,508,430.95			

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1989 (Continued)

12 Apportionment of Taxes											
TAXING DISTRICT	Section A County Taxes				Section B		Section C Local Taxes to Be Raised for				
	II Adjustments Resulting From			III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 28-3A2-19)	I District School Purposes				
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		(a) As Required by District School Budget				(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)		
	Deduct Overpayment	Add Underpayment									
1. Boonton Town	\$ 168.82		\$ 1,275,268.28	.....	.....	.....	\$ 8,003,196.00	.....	.....	.....
2. Boonton Township	806.58		959,982.77	.....	.....	.....	2,713,815.00	.....	.....	.....
3. Butler Borough	484.25		1,092,541.29	.....	.....	.....	5,804,107.50	.....	.....	.....
4. Chatham Borough	804.97		1,999,080.79	.....	.....	.....	8,347,758.93	.....	.....	.....
5. Chatham Township	1,390.57		2,502,969.88	.....	.....	.....	8,172,758.55	.....	.....	.....
6. Chester Borough	907.99		424,014.43	.....	.....	.....	1,098,145.55	.....	.....	.....
7. Chester Township	459.81		1,819,025.59	.....	.....	.....	4,022,759.38	.....	.....	.....
8. Denville Township	3,433.18		2,851,288.80	.....	.....	.....	6,288,730.50	.....	.....	.....
9. Dover Town	369.15		1,717,863.55	.....	.....	.....	6,934,457.00	.....	.....	.....
10. East Hanover Township	1,442.75		3,571,900.77	.....	.....	.....	8,429,270.50	.....	.....	.....
11. Florham Park Borough	81.21		3,819,064.85	.....	.....	.....	4,805,711.80	.....	.....	.....
12. Hanover Township	25,885.83		5,148,012.79	.....	.....	.....	8,589,976.00	.....	.....	.....
13. Harding Township	289.87		2,183,805.03	.....	.....	.....	2,707,272.00	.....	.....	.....
14. Jefferson Township	532.15		2,572,128.29	.....	.....	.....	11,256,712.18	.....	.....	.....
15. Kinnelon Borough	27,235.37		2,218,880.54	.....	.....	.....	9,452,328.00	.....	.....	.....
16. Lincoln Park Borough	583.12		1,711,101.90	.....	.....	.....	8,577,375.00	.....	.....	.....
17. Madison Borough	36.70		3,393,829.25	.....	.....	.....	11,334,106.00	.....	.....	.....
18. Mendham Borough	9,931.88		1,367,770.82	.....	.....	.....	2,877,785.00	.....	.....	.....
19. Mendham Township		\$ 5,019.52	1,801,441.81	.....	.....	.....	3,068,895.50	.....	.....	.....
20. Mine Hill Township	888.57		507,103.81	.....	.....	.....	2,256,664.50	.....	.....	.....
21. Montville Township	3,803.23		4,183,180.84	.....	.....	.....	15,161,749.97	.....	.....	.....
22. Morris Township	118,292.14		8,805,597.93	.....	.....	.....	5,548,887.00	.....	.....	.....
23. Morris Plains Borough	8,856.15		1,919,202.75	.....	.....	.....	19,888,315.15	.....	.....	.....
24. Morristown Town	104,221.82		3,305,938.29	.....	.....	.....	10,632,080.85	.....	.....	.....
25. Mountain Lakes Borough			1,228,739.72	.....	.....	.....	8,604,158.87	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1989 (Continued)

12										
Apportionment of Taxes										
Section A County Taxes				Section B		Section C Local Taxes to Be Raised for				
II				III	(a)	(b)	I District School Purposes			
Adjustments Resulting From		Net County Taxes Apportioned		County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	County Vocational School Budget (C. 30, L. 1977)	
(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)	Deduct Overpayment	Add Underpayment								
26. Mt. Arlington Borough	31.24		513,328.68			2,373,386.00				
27. Mt. Olive Township	158,627.76		2,966,969.76			15,692,509.35				
28. Netcong Borough			411,574.71			1,250,254.50	668,170.75			
29. Par-Troy Hills Township	35,626.86		12,453,495.44			41,506,212.50				
30. Passaic Township	6,323.87		1,728,573.98			4,410,840.00	2,187,671.80			
31. Pequannock Township	1,225.00		2,295,835.91			12,113,019.25				
32. Randolph Township	10,312.45		3,842,567.31			18,121,610.50				
33. Riverdale Borough	598.35		532,226.80			2,092,066.50				
34. Rockaway Borough	8,768.89		1,130,761.19			2,547,309.50	1,902,546.88			
35. Rockaway Township	44,841.78		4,118,239.41			12,729,612.13	6,893,417.85			
36. Roxbury Township	2,355.76		3,476,892.04			15,584,849.50				
37. Victory Gardens Borough			86,674.53			496,166.70				
38. Washington Township	1,537.17		2,892,482.36			8,757,519.00	4,650,835.80			
39. Wharton Borough	21.04		742,801.94			2,232,678.50	1,284,152.70			
Totals	\$576,535.84	\$5,019.52	\$96,936,914.63			\$269,392,117.38	98,656,760.02			

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1989 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13 Total Amount of Real Property Exempt from Taxation	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					15 Deductions Allowed (C. 73, L. 1976)	
	Section C Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. A11 + B(a), (b) + C1a, b, c, d, + C1i)		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129 L. 1978)	(b) Veterans Deductions	
1. Boonton Town	\$ 2,587,752.43	\$ 9,848,214.71	\$ 21,186,800	\$ 540,000.00	\$ 1,124,775.87	\$ 195,000.00	\$ 1,859,775.87	\$ 54,500.00	\$ 23,900.00	
2. Boonton Township	908,056.08	4,578,833.85	10,992,900	374,000.00	288,898.88	70,000.00	730,898.88	18,000.00	12,100.00	
3. Butler Borough	2,188,744.00	9,085,392.79	39,708,800	375,000.00	2,584,854.88	150,000.00	3,108,854.88	42,000.00	27,200.00	
4. Chatham Borough	3,193,378.40	11,540,218.12	37,847,100	1,220,000.00	904,528.32	102,000.00	2,226,528.32	24,500.00	27,950.00	
5. Chatham Township	3,749,648.08	14,425,372.51	34,594,300	1,100,000.00	1,271,231.89	260,000.00	2,631,231.89	13,750.00	28,600.00	
6. Chester Borough	707,222.74	2,917,051.00	9,098,600	150,000.00	521,675.33	80,000.00	751,675.33	4,250.00	3,550.00	
7. Chester Township	1,739,324.82	10,187,501.22	35,135,900	689,400.00	1,508,800.66	184,000.00	2,380,200.68	7,000.00	12,950.00	
8. Denville Township	3,890,539.40	18,125,481.31	73,119,600	1,000,000.00	3,952,121.17	360,000.00	5,312,121.17	71,750.00	47,900.00	
9. Dover Township	5,823,927.00	14,278,047.55	39,080,300	578,000.00	2,130,713.00	250,000.00	2,958,713.00	69,000.00	28,400.00	
10. East Hanover Township	3,330,925.00	16,584,727.81	64,058,700	784,696.00	4,943,304.00	209,000.00	5,937,000.00	39,250.00	31,550.00	
11. Florham Park Borough	3,837,703.00	15,834,899.97	132,261,975	885,000.00	1,442,891.00	125,000.00	2,452,891.00	19,750.00	34,700.00	
12. Hanover Township	4,784,055.30	23,256,706.72	94,596,900	2,500,000.00	2,824,090.48	250,000.00	5,574,080.48	58,500.00	48,550.00	
13. Harding Township	1,738,192.15	8,609,289.18	75,733,800	600,000.00	819,400.27	86,000.00	1,265,400.27	7,000.00	11,300.00	
14. Jefferson Township	3,349,000.00	17,177,840.47	20,411,800	875,000.00	2,817,998.68	490,000.00	3,982,998.68	75,000.00	47,200.00	
15. Kinnelon Borough	3,172,787.88	14,843,994.40	44,862,500	1,100,000.00	641,489.86	310,000.00	2,051,489.86	9,250.00	24,400.00	
16. Lincoln Park Borough	4,118,344.88	12,404,821.78	24,955,680	676,000.00	1,858,112.82	111,000.00	2,845,112.82	38,250.00	25,800.00	
17. Madison Borough	8,781,797.47	21,509,732.72	135,141,400	1,217,022.00	4,853,491.04	125,000.00	5,995,513.04	55,000.00	39,800.00	
18. Mendham Borough	1,427,865.00	8,514,922.15	21,983,700	534,000.00	1,064,544.00	75,271.00	1,873,815.00	8,000.00	15,050.00	
19. Mendham Township	2,321,105.89	10,448,497.82	14,437,200	750,000.00	858,030.00	211,920.00	1,618,000.00	4,000.00	11,350.00	
20. Mine Hill Township	758,835.00	3,522,603.31	3,056,800	142,000.00	449,736.82	98,000.00	690,736.82	30,250.00	13,750.00	
21. Montville Township	3,047,088.72	22,391,997.53	58,464,700	1,325,000.00	2,674,752.12	415,000.00	4,414,752.12	41,250.00	44,350.00	
22. Morris Township	8,632,180.58	35,106,093.64	281,827,550	728,050.00	4,852,757.31	850,000.00	6,428,807.31	50,750.00	53,300.00	
23. Morris Plains Borough	4,308,204.00	11,772,293.75	15,356,540	375,000.00	1,132,093.36	90,000.00	1,597,093.36	20,750.00	21,800.00	
24. Morristown Town	9,359,488.00	23,287,485.14	439,340,500	1,900,000.00	10,723,181.00	832,000.00	13,455,181.00	43,000.00	21,900.00	
25. Mountain Lakes Borough	1,400,821.98	9,233,720.57	39,741,000	694,872.00	657,161.70	75,000.00	1,427,033.70	1,250.00	9,400.00	

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1989 (Continued)

TAXING DISTRICT	12		13	14					15
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					
	Section C	Section D		(a)	(b)	(c)	(d)	(a)	
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C(a, b, c, d, + CII))	Total Amount of Real Property Exempt from Taxation	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	Veterans Deductions (b)
26. Mt. Arlington Borough	1,215,081.65	4,101,776.33	5,853,600	155,000.00	439,860.78	192,000.00	786,860.78	14,750.00	9,000.00
27. Mt. Olive Township	4,760,119.00	23,409,598.11	38,792,100	1,025,000.00	3,238,482.00	600,000.00	4,863,482.00	53,250.00	32,500.00
28. Netcong Borough	738,479.72	3,068,479.68	2,452,400	210,000.00	412,000.61	70,000.00	692,000.61	25,750.00	8,650.00
29. Par-Troy Hills Township	14,964,592.05	68,924,299.99	237,634,070	4,921,000.00	9,914,407.47	1,110,000.00	15,945,407.47	136,000.00	112,000.00
30. Passaic Township	3,422,547.42	11,749,633.20	26,082,950	760,000.00	2,287,081.05	261,000.00	3,308,081.05	35,250.00	25,450.00
31. Pequannock Township	3,886,704.80	18,295,559.96	117,470,000	934,000.00	1,544,846.16	140,000.00	2,618,846.16	75,250.00	53,200.00
32. Randolph Township	6,755,158.00	28,719,335.81	72,613,700	1,342,000.00	3,768,588.83	316,000.00	5,426,588.83	24,250.00	42,150.00
33. Riverdale Borough	1,128,604.96	3,752,900.26	3,654,300	290,000.00	590,617.95	55,000.00	935,617.95	15,250.00	10,850.00
34. Rockaway Borough	2,215,935.81	7,796,553.38	13,754,600	500,000.00	714,055.48	110,000.00	1,324,055.48	34,750.00	21,850.00
35. Rockaway Township	8,609,385.18	32,350,854.77	438,292,800	1,425,000.00	2,894,828.51	450,000.00	4,769,828.51	52,000.00	50,750.00
36. Roxbury Township	6,259,178.08	25,320,719.62	51,164,800	1,600,000.00	3,091,416.37	320,000.00	5,011,416.37	70,250.00	61,800.00
37. Victory Gardens Borough	162,551.74	745,392.97	570,000	230,100.00	256,314.41	62,000.00	548,414.41	4,500.00	1,600.00
38. Wharton Township	4,398,115.00	20,679,752.16	36,617,300	1,205,000.00	1,511,920.00	420,000.00	3,136,920.00	24,500.00	30,900.00
39. Wharton Borough	1,358,951.00	5,618,594.14	9,408,900	325,000.00	593,817.24	50,000.00	968,817.24	26,000.00	16,150.00
Totals	\$146,799,346.17	\$601,785,138.20	\$2,798,937,365	\$36,033,140.00	\$87,351,619.86	\$10,141,191.00	\$133,525,950.86	\$1,391,750.00	\$1,135,250.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$36,299,808.08

Rate per \$100 to be applied to Column 11 for apportionment of County Taxes22096651

Rate per \$100 to be applied to Column 11 for apportionment of County Library00000000

County Percentage Level of Taxable Value of Real Property 100%

Net County Taxes Apportioned (12A III) \$96,936,914.63

Adjustments (Net Total 12A II) \$ 571,516.32

Total County Taxes Apportioned (Including Adjustments—Total 12A I) \$97,508,430.95

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1989

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a)	(b)					
	Land	Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Barnegat Township	\$ 165,514,620	\$ 253,421,500	\$ 418,936,120	.....	\$ 418,936,120	\$ 5,803,659	\$ 424,739,779
2. Barnegat Light Borough	267,230,650	95,485,134	362,715,784	.....	362,715,784	457,781	363,173,565
3. Bay Head Borough	168,279,950	77,589,250	245,869,200	.....	245,869,200	390,455	246,259,655
4. Beach Haven Borough	152,902,980	152,070,698	277,973,678	.....	277,973,678	968,383	278,942,059
5. Beachwood Borough	201,765,200	.....	388,786,500	.....	388,786,500	389,640,778	389,640,778
6. Berkeley Township	251,426,700	781,500,200	1,032,926,900	.....	1,032,926,900	5,206,279	1,038,135,179
7. Brick Township	513,185,650	1,232,717,400	1,745,903,050	.....	1,745,903,050	9,625,298	1,755,528,348
8. Dover Township	1,110,417,800	1,697,139,200	2,807,557,000	\$ 16,391,700	2,791,165,300	18,321,015	2,809,486,315
9. Eagleswood Township	45,062,500	48,439,300	93,501,800	.....	93,501,800	392,950	93,894,750
10. Harvey Cedars Borough	338,977,400	98,671,200	437,648,600	.....	437,648,600	898,389	438,546,989
11. Island Heights Borough	23,271,700	38,577,300	61,849,000	.....	61,849,000	116,834	61,965,834
12. Jackson Township	817,340,310	716,874,100	1,534,014,410	.....	1,534,014,410	8,442,962	1,542,457,372
13. Lacey Township	155,810,100	432,543,100	588,353,200	5,800	588,147,400	4,599,634	592,747,034
14. Lakehurst Borough	20,014,200	38,969,500	58,983,700	.....	58,983,700	2,906,746	61,890,446
15. Lakewood Township	245,667,800	969,848,700	1,215,516,500	65,479,900	1,150,036,600	13,382,743	1,163,419,343
16. Lavallette Borough	238,664,600	145,688,500	384,353,100	.....	384,353,300	2,849,247	387,002,547
17. Little Egg Harbor Township	120,678,900	276,864,700	397,543,600	116,400	397,647,200	6,878,680	404,525,880
18. Long Beach Township	832,367,615	641,531,515	1,473,899,130	.....	1,473,899,130	3,333,090	1,477,232,220
19. Manchester Township	547,582,700	1,150,792,000	1,698,374,700	.....	1,698,374,700	10,879,089	1,709,253,799
20. Mantoloking Borough	153,215,600	86,555,600	239,771,200	.....	239,771,200	195,532	239,966,732
21. Ocean Township	74,761,374	125,825,150	200,586,524	.....	200,586,524	767,656	201,354,180
22. Ocean Gate Borough	62,337,500	62,434,100	124,771,600	.....	124,771,600	274,273	125,045,873
23. Pine Beach Borough	21,028,500	40,694,850	61,723,350	.....	61,723,350	120,866	61,844,216
24. Plumsted Township	108,432,700	108,432,700	216,865,400	.....	216,865,400	3,093,683	220,000,083
25. Pt. Pleasant Borough	918,415,200	893,063,600	1,811,478,800	.....	1,811,478,800	8,074,466	1,819,553,266
26. Pt. Pleasant Beach Boro	482,165,300	283,185,300	775,370,600	.....	775,370,600	868,142	776,238,742
27. Seaside Heights Borough	136,113,500	132,663,940	270,777,440	.....	270,777,440	522,553	271,299,993
28. Seaside Park Borough	324,437,700	161,436,700	485,874,400	.....	485,874,400	852,716	486,727,116
29. Ship Bottom Borough	80,538,470	113,138,174	193,676,644	.....	193,676,644	364,179	194,040,823
30. South Toms River Borough	37,280,300	56,402,800	93,683,100	.....	93,683,100	554,078	94,237,178
31. Stafford Township	284,048,700	366,536,000	650,584,700	.....	650,584,700	5,567,349	656,154,049
32. Surf City Borough	110,867,900	139,835,600	250,703,500	.....	250,703,500	1,790,813	252,494,313
33. Tuckerton Borough	88,216,600	84,050,900	172,267,500	.....	172,267,500	989,252	173,256,752
Totals	\$9,025,159,995	\$11,504,669,638	\$20,529,829,633	\$81,993,800	\$20,447,836,033	\$120,147,060	\$20,567,983,093

R=Revalued District

TAXING DISTRICT	7	8	9	10		11	12		
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							Total County Taxes Apportioned (Including Total Net Adjustments)	Adjustments Resulting From County Equalization Table Appeals (a) (R.S. 54:2-37)	Deduct Overpayment	Add Underpayment
1. Barnegat Township	\$ 2,316	87.73			\$ 59,213,023	\$ 483,952,802	\$ 1,869,121.16		
2. Barnegat Light Borough	.721	115.31		\$ 47,451,572		315,721,993	1,219,380.60		
3. Bay Head Borough	1.571	62.23	\$ 412,763		150,016,449	396,688,867	1,532,090.63		
4. Beach Haven Borough	2.103	53.58		243,171,078		522,113,137	2,016,503.90		
5. Beachwood Borough	1.999	112.16		41,661,611		347,979,167	1,343,964.16		
6. Berkeley Township	2.915	47.65			1,140,902,769	2,179,037,948	8,415,874.26		
7. Brick Township	3.858	41.45			2,477,176,891	4,232,705,239	16,347,542.32		
8. Dover Township	3.722	51.49			2,665,346,655	5,474,632,970	21,144,884.57		
9. Eagleswood Township	1.871	118.01		14,024,341		79,870,409	308,475.27		
10. Harvey Cedars Borough	.813	110.56		41,498,521		397,048,468	1,533,479.48		
11. Island Heights Borough	3.098	55.73			49,438,228	111,404,062	430,264.46		
12. Jackson Township	2.012	110.20		136,618,170		1,405,839,202	5,429,628.23		
13. Lacey Township	3.275	41.32			837,912,154	1,430,659,188	5,525,487.91		
14. Lakehurst Borough	2.574	98.41			1,319,803	63,210,249	244,130.45		
15. Lakewood Township	3.233	65.56			614,908,862	1,778,328,205	6,868,254.21		
16. Lavallette Borough	1.640	60.02			257,024,550	644,027,097	2,487,359.65		
17. Little Egg Harbor Township	3.750	53.97			340,171,412	744,697,272	2,876,167.72		
18. Long Beach Township	1.352	66.57			742,942,367	2,220,174,587	8,574,752.07		
19. Manchester Township	1.666	103.62			57,033,391	1,652,220,408	6,381,201.03		
20. Mantoloking Borough	1.157	58.60			169,550,335	409,517,057	1,581,635.63		
21. Ocean Township	3.185	56.37			155,854,250	357,208,430	1,379,609.40		
22. Ocean Gate Borough	1.438	127.98		27,130,514		97,915,359	378,168.43		
23. Pine Beach Borough	3.641	54.64		51,378,948		113,223,164	437,290.19		
24. Plumsted Township	2.153	90.40		19,331,295		196,259,283	757,992.05		
25. Pt. Pleasant Borough	1.350	129.90		366,683,031		1,252,870,235	4,838,631.91		
26. Pt. Pleasant Beach Boro	1.163	119.28		118,681,560		657,557,182	2,539,615.51		
27. Seaside Heights Borough	1.978	83.51			56,271,953	327,571,946	1,265,147.45		
28. Seaside Park Borough	1.202	118.23		73,567,036		413,160,080	1,595,705.70		
29. Ship Bottom Borough	2.048	52.90		174,508,424		368,549,247	1,423,409.87		
30. South Toms River Borough	2.180	100.82		201,107		94,438,285	364,739.28		
31. Stafford Township	2.814	54.88			536,902,573	1,193,056,622	4,607,819.94		
32. Surf City Borough	1.833	54.53			210,129,749	462,624,062	1,786,745.36		
33. Tuckerton Borough	1.917	116.51		23,646,671		149,610,081	577,923.16		
Totals			\$412,763	\$947,996,418	\$10,953,672,865	\$30,574,072,303	\$118,083,095.96		

Abstract of Rates and Exemptions in the County of Ocean, for the Year 1989 (Continued)

12 Apportionment of Taxes											
Section A County Taxes					Section B		Section C Local Taxes to Be Raised for				
II Adjustments Resulting From					(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes				
(b) Appeals and Corrected Errors (R.S. 54:4-48; R.S. 54:4-53)		Deduct Overpayment	Add Underpayment	Net County Taxes Apportioned			(a) As Required by District School Budget	(b) Regional Consolidated School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)	
TAXING DISTRICT											
1. Barnegat Township	\$ 7,157.55			\$ 1,661,963.61	\$ 125,295.23	\$ 48,241.14	\$ 5,462,446.00	\$ 819,053.68			
2. Barnegat Light Borough	257.03			1,219,123.57	82,030.33		916,442.00				
3. Bay Head Borough	968.36			1,531,122.25	103,023.62	39,679.06	707,255.00	909,553.68			
4. Beach Haven Borough	42,795.60			1,973,708.30				4,438,262.68			
5. Beachwood Borough	2,724.02			1,341,240.14	90,246.03	34,754.28					
6. Berkeley Township	3,708.97			6,412,165.29	566,024.33	218,004.62	7,675,226.25	8,600,337.46			
7. Brick Township	8,692.17			16,338,650.15	1,099,374.19	423,420.01	36,019,499.60	67,278,626.04			
8. Dover Township	6,722.33			21,136,162.24	1,422,316.31	547,610.74		546,376.22			
9. Eagleswood Township	5,681.85			302,813.42	20,377.34	7,635.77	817,923.00	1,012,315.03			
10. Harvey Cedars Borough				1,533,021.17	103,151.40						
11. Island Heights Borough	265.74			429,993.09	28,933.09	11,143.44	696,597.00	371,587.17			
12. Jackson Township	108,955.76			5,320,722.47	356,059.22	137,639.06	17,076,690.62				
13. Lacey Township	650.46			5,524,637.45	371,732.63	143,176.72	12,709,932.00				
14. Lakewood Township	2,637.60			241,492.65	16,250.11	6,252.96	467,649.74				
15. Lakewood Township	12,929.37			6,655,324.84		177,632.32	19,209,222.37				
16. Lavallette Borough	390.91			2,466,968.74	187,338.91	64,452.35	1,706,601.00				
17. Little Egg Harbor Township	4,049.95			2,672,117.77	193,257.66	74,426.46	4,429,167.00	4,728,360.06			
18. Long Beach Township	16,839.04			6,557,813.03	575,652.31			6,114,517.80			
19. Manchester Township	39,047.87			8,342,153.36	428,755.31	164,282.51	13,317,894.51				
20. Manickioging Borough	60.76			1,581,554.67	106,416.90	40,967.97	111,771.00				
21. Ocean Township	2,694.35			1,376,715.05	92,635.07	35,673.26	3,953,354.00				
22. Ocean Gate Borough	86.77			376,061.66	25,439.72	9,796.32	553,948.00	370,140.23			
23. Pine Beach Borough	47.30			437,242.69	29,420.45	11,331.64		1,382,435.30			
24. Plumsted Township	3,207.66			754,784.19	50,767.76	19,554.43	2,509,712.00				
25. Pt. Pleasant Borough	3,025.40			4,835,806.51	325,392.65	125,321.12	12,548,567.00				
26. Pt. Pleasant Beach Boro	847.65			2,538,787.66	170,824.45	65,793.62	4,305,616.34				
27. Seaside Heights Borough				1,265,147.45	65,127.01	32,768.02	960,471.00	1,022,427.67			
28. Seaside Park Borough	10,636.00			1,565,067.70	106,663.97	41,006.51	615,077.00	1,580,016.47			
29. Ship Bottom Borough	7,290.70			1,416,119.17	95,268.91			1,076,583.23			
30. South Toms River Borough				371,901.44	25,021.06	9,653.59		1,062,263.93			
31. Stafford Township	1,701.41			4,606,116.53	309,930.82	119,370.45	7,322,236.00	2,267,569.12			
32. Surf City Borough	762.27			1,755,963.99	120,173.24			1,354,731.25			
33. Tuckerton Borough	316.75			7,750,404.41	36,657.53	14,967.16	1,106,438.50	672,042.73			
Totals	\$294,284.13			\$117,793,973.99	\$7,332,000.00	\$2,625,000.00	\$155,399,763.33	\$105,829,201.94			

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1989

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1968)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
1. Bloomingdale Borough	\$ 203,928,910	\$ 278,920,100	\$ 482,847,010	\$ 118,800	\$ 482,728,210	\$ 1,037,518	\$ 463,765,726
2. Clifton City	424,113,850	787,654,050	1,211,767,700	104,400	1,211,663,300	5,336,447	1,218,999,747
3. Haledon Borough	102,648,600	218,445,200	321,094,000	.....	321,094,000	330,863,550	330,863,550
4. Hawthorne Borough	701,059,600	669,181,500	1,370,221,300	.....	1,370,221,300	2,973,561	1,373,194,861
5. Little Falls Township	332,099,500	362,691,700	714,791,200	.....	714,791,200	9,558,141	724,349,341
6. North Haledon Borough	152,086,200	174,470,200	326,556,400	.....	326,556,400	683,801	327,242,201
7. Passaic City	63,521,900	209,397,200	272,919,100	1,033,000	271,886,100	6,505,607	278,391,707
8. Paterson City	108,834,927	522,014,547	628,649,474	.....	628,649,474	7,762,561	638,412,035
9. Pompton Lakes Borough	283,963,600	437,445,620	721,409,220	787,450	720,821,770	1,945,867	722,567,637
10. Prospect Park Borough	55,835,500	153,977,900	209,613,400	.....	209,613,400	577,258	210,190,658
11. Ringwood Borough	48,443,850	91,572,500	140,016,350	.....	140,016,350	586,181	140,602,531
12. Totowa Borough	374,105,100	807,057,500	1,161,162,600	.....	1,161,162,600	3,231,708	1,164,394,308
13. Wanque Borough	372,255,720	201,300,300	573,556,020	.....	573,556,020	1,823,872	575,382,892
14. Wayne Township	435,457,400	908,201,400	1,343,658,800	3,100	1,343,655,700	7,408,337	1,351,064,037
15. West Milford Township	549,690,800	899,871,000	1,449,561,800	.....	1,449,561,800	10,507,466	1,460,069,066
16. West Paterson Borough	138,987,400	264,876,380	401,843,780	.....	401,643,780	767,155	402,610,935
Totals	\$4,342,615,857	\$7,007,057,097	\$11,349,672,954	\$2,048,750	\$11,347,626,204	\$70,475,028	\$11,418,101,232

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12	
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table— Average Ratio of Assessed True Value of Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Apportionment of Taxes	
				(a)	(b)		Section A	
							County Taxes	
						I	II	
						Total County Taxes Apportioned (Including Total Net Adjustments)	Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
							Deduct Overpayment	Add Underpayment
1. Bloomingdale Borough	\$ 2.06	117.66	\$ 111,455	\$ 69,828,049	\$ 3,698,111,193	\$ 413,937,677	\$ 1,902,808.22	
2. Clifton City	8.91	25.58			4,913,222,395	4,913,222,395	22,585,332.25	
3. Haledon Borough	2.10	99.55			335,647,349	335,647,349	1,542,919.53	
4. Hawthorne Borough	1.62	112.14		134,071,399	1,239,123,462	1,239,123,462	5,696,061.12	
5. Little Falls Township	1.62	84.18			147,314,278	171,883,617	4,006,904.38	
6. North Haledon Borough	3.02	61.64			205,281,055	532,503,256	2,447,836.05	
7. Passaic City	13.98	23.86	94,693		937,393,848	1,216,080,248	5,590,134.99	
8. Paterson City	13.56	25.38	338,242		1,918,036,093	2,594,786,370	11,743,962.36	
9. Pompton Lakes Borough	1.88	112.67		70,232,228	852,335,409	852,335,409	2,986,686.14	
10. Prospect Park Borough	1.84	112.78		21,276,140	188,912,518	188,912,518	886,401.94	
11. Ringwood Borough	13.38	17.36			667,338,930	807,939,461	3,713,974.18	
12. Totowa Borough	1.36	102.65		14,002,306	1,170,392,002	1,170,392,002	5,380,113.10	
13. Wanauque Borough	2.18	115.87		73,195,096	502,187,796	502,187,796	2,308,480.51	
14. Wayne Township	5.75	31.80			2,924,066,969	4,275,131,006	19,652,123.68	
15. West Milford Township	2.34	95.13			79,610,044	1,539,879,110	7,077,669.47	
16. West Paterson Borough	3.29	51.98			382,807,834	785,418,769	3,610,450.00	
Totals			\$544,390	\$382,607,218	\$10,962,922,041	\$21,998,980,445	\$101,125,857.94	

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1989 (Continued)

12									
Apportionment of Taxes									
TAXING DISTRICT	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II			(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	Adjustments Resulting From		III Net County Taxes Apportioned			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30. L. 1977)
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)	Add Underpayment							
1. Bloomingdale Borough	\$ 8,420.36	.....	\$ 1,694,387.86	.....	.....	\$ 5,213,595.00	.....	.....	.....
2. Clifton City	122,563.23	\$ 910.37	22,463,679.39	.....	.....	34,792,754.00	\$ 1,312,609.07	\$ 769,167.00	.....
3. Haledon Borough	7,897.77	.....	1,535,021.78	.....	.....	1,768,556.00	.....	.....	.....
4. Hawthorne Borough	4,429.72	.....	5,691,631.40	.....	.....	11,637,306.29	.....	.....	.....
5. Little Falls Township	4,116.72	69,260.41	4,092,066.07	.....	.....	3,260,530.00	2,239,895.97	.....	.....
6. North Haledon Borough	1,426.64	.....	2,446,409.21	.....	.....	2,296,696.59	2,114,256.25	.....	.....
7. Passaic City	48,602.29	748.39	5,542,261.03	.....	.....	13,207,316.69	.....	.....	.....
8. Paterson City	128,641.54	23,773.61	11,639,094.65	.....	.....	35,173,232.54	.....	1,153,962.25	.....
9. Pompton Lakes Borough	280,304.32	577.14	2,716,958.96	.....	.....	7,442,627.00	.....	.....	.....
10. Prospect Park Borough	3,652.13	.....	864,549.61	.....	.....	1,220,510.00	825,367.69	.....	.....
11. Ringwood Borough	1,703.90	163.88	3,712,434.16	.....	.....	6,179,560.50	3,796,280.99	.....	.....
12. Totowa Borough	66,956.39	13,480.33	5,324,615.04	.....	.....	3,871,064.00	3,110,253.25	.....	.....
13. Wanauque Borough	1,674.35	.....	2,306,606.16	.....	.....	3,566,611.00	2,544,832.42	.....	.....
14. Wayne Township	21,148.38	20,578.22	19,651,553.54	.....	.....	36,643,626.25	.....	.....	.....
15. West Milford Township	70,309.62	6,040.20	7,013,400.05	.....	.....	17,668,687.64	.....	.....	.....
16. West Paterson Borough	47,861.69	.....	3,562,566.31	.....	.....	4,647,761.56	2,025,434.78	.....	.....
Totals	\$821,911.23	\$155,532.75	\$100,459,479.46	.....	.....	\$190,990,659.06	\$17,966,952.62	\$1,923,169.25	.....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1989 (Continued)

TAXING DISTRICT	12		13	14				15	
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					
	Section C	Section D		(a)	(b)	(c)	(d)		
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate Is Computed (Cols. All + B(a), (b) + C(a, b, c, d, + C(ii))	Total Amount of Real Property Exempt from Taxation	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	Veterans Deductions (b)
1. Bloomingdale Borough	\$ 2,646,300.00	\$ 9,954,282.66	\$ 26,919,445	\$ 307,000.00	\$ 640,651.94	\$ 195,000.00	\$ 1,142,651.94	\$ 47,250	\$ 25,550
2. Clifton City	26,002,470.67	84,028,091.06	127,779,700	3,500,000.00	14,064,412.76	825,000.00	18,369,412.76	701,000	251,000
3. Haledon Borough	2,315,000.00	6,831,186.63	67,470,800	635,000.00	684,579.33	70,000.00	1,589,579.33	55,750	15,200
4. Hawthorne Borough	4,670,233.00	22,199,172.69	101,970,800	1,100,000.00	2,282,231.00	360,000.00	3,742,231.00	160,250	59,350
5. Little Falls Township	2,109,551.60	11,702,045.64	121,279,600	900,000.00	2,030,760.50	450,000.00	3,360,760.50	94,000	36,650
6. North Haledon Borough	3,021,127.74	9,878,691.79	61,630,200	686,000.00	939,382.82	74,000.00	1,699,382.82	77,525	27,450
7. Passaic City	20,165,284.00	38,914,881.78	128,575,200	700,000.00	14,723,661.00	600,000.00	16,023,661.00	147,750	36,650
8. Paterson City	36,316,827.92	86,263,137.36	295,660,273	2,316,000.00	59,793,786.81	3,626,000.00	65,735,786.81	504,300	64,800
9. Pompton Lakes Borough	3,421,400.00	13,563,185.96	85,871,800	285,000.00	1,494,446.07	449,000.00	2,208,446.07	65,750	37,550
10. Prospect Park Borough	955,776.48	3,866,226.18	18,351,700	243,883.89	379,576.20	27,500.00	650,962.09	42,500	9,150
11. Ringwood Borough	5,095,500.00	18,783,775.65	24,047,500	656,000.00	1,540,450.01	290,000.00	2,686,450.01	41,750	31,500
12. Totowa Borough	3,725,746.37	16,031,698.68	186,091,500	697,000.00	2,340,484.17	147,925.00	3,185,419.17	140,000	47,400
13. Wanaque Borough	3,989,665.00	12,407,914.58	35,266,902	206,000.00	2,042,850.22	244,000.00	2,487,650.22	70,500	30,000
14. Wayne Township	19,351,028.07	77,646,209.66	267,102,700	3,911,000.00	8,004,613.26	460,000.00	12,375,613.26	171,500	154,100
15. West Milford Township	9,222,360.00	34,104,461.89	96,089,200	1,795,000.00	3,595,874.45	821,000.00	6,211,674.45	106,250	66,100
16. West Paterson Borough	3,000,885.18	13,236,669.63	64,837,000	642,000.00	1,297,160.34	125,000.00	2,264,160.34	96,250	33,800
Totals	\$148,209,176.03	\$459,551,638.42	\$1,708,744,020	\$18,959,683.69	\$115,054,952.88	\$6,764,425.00	\$142,779,261.77	\$2,524,325	\$950,250

Total Amount of Miscellaneous Revenues (Including Surplus Revenues
Appropriated for the support of the County Budget \$ 48,961,906.72
Rate per \$100 to be applied to Column 11 for apportionment
of County Taxes 45664713
Net County Taxes Apportioned (12A II) \$100,459,479.46
Adjustments (Net Total 12A II)± \$ +666,378.46
Total County Taxes Apportioned
(Including Adjustments—Total 12A I) \$101,125,657.94
Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments
are deducted.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1989

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
1. Alloway Township	\$ 18,182,900	\$ 45,374,100	\$ 63,557,000	.....	\$ 63,557,000	\$ 781,100	\$ 64,318,100
2. Carneys Point Township	15,240,750	62,309,870	77,550,620	.....	77,550,620	689,971	78,240,591
3. Elmer Borough	2,363,000	12,201,900	14,564,900	.....	14,564,900	582,175	15,147,075
4. Elmhurst Township	4,288,800	20,328,000	24,616,800	.....	24,616,800	237,824	24,854,624
5. Lower Alloways Creek Twp.	5,686,940	36,114,950	42,003,890	.....	42,003,890	603,028	42,606,918
6. Mannington Township	10,139,000	46,667,900	56,806,900	.....	56,806,900	738,493	57,545,393
7. Oldmans Township	6,051,700	20,700,000	26,751,700	.....	26,751,700	290,579	27,042,279
8. Penns Grove Borough	8,017,950	31,002,950	39,020,900	\$ 247,300	38,773,600	1,254,424	38,028,024
9. Pennsville Township	24,684,500	181,568,050	186,272,550	.....	186,272,550	1,705,939	187,978,489
10. Pilesgrove Township	22,352,100	76,004,550	98,356,650	.....	98,356,650	1,156,400	99,513,050
11. Pittsgrove Township	80,062,500	155,408,700	215,471,200	.....	215,471,200	2,263,354	217,734,754
12. Quinton Township	11,639,500	42,044,900	53,684,400	.....	53,684,400	2,783,871	56,468,271
13. Salem City	5,543,285	43,731,925	49,275,210	.....	49,275,210	1,755,540	51,030,750
14. Upper Pittsgrove Township	37,994,100	66,183,200	104,177,300	.....	104,177,300	1,548,727	105,726,027
15. Woodstown Borough	10,342,300	48,410,800	58,752,900	.....	58,752,900	830,992	59,583,892
Totals	\$240,791,125	\$866,069,595	\$1,106,860,720	\$247,300	\$1,106,613,420	\$17,202,617	\$1,123,816,037

(R) Revaluated

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12	
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Apportionment of Taxes	
				(a)	(b)		Section A County Taxes	
							Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)
1. Alloway Township	\$ 2.83	78.94	.....	\$ 18,240,712	\$ 82,558,812	\$ 892,043.15	.....
2. Carneys Point Township	8.60	40.75	.....	123,586,490	201,837,081	1,891,884.45	.....
3. Elmer Borough	6.01	37.84	.....	24,877,977	39,825,052	333,830.56	.....
4. Eisonboro Township	3.45	89.10	.....	11,390,892	38,243,316	303,806.92	.....
5. Lower Alloways Creek Twp.	2.07	40.98	.....	62,260,152	104,867,070	879,040.48	.....
6. Mannington Township	2.89	79.75	.....	18,558,882	78,102,075	837,920.03	.....
7. Oldmans Township	8.02	38.54	.....	44,205,798	71,248,077	597,231.75	.....
8. Penns Grove Borough	8.55	64.72	.....	21,771,878	59,799,900	501,288.25	.....
9. Pennsville Township	5.74	37.09	.....	403,135,297	591,113,786	4,954,967.81	.....
10. Pittsgrove Township	2.51	80.37	.....	26,278,828	125,791,876	1,054,439.45	.....
11. Pittsgrove Township	2.09	111.70	.....	20,308,764	197,425,990	1,854,908.82	.....
12. Quinton Township	2.42	83.24	.....	12,288,091	68,738,382	578,177.49	.....
13. Salem City	8.46	55.09	.....	46,188,893	97,199,643	814,768.84	.....
14. Upper Pittsgrove Township	1.81	108.14	.....	5,228,573	100,497,454	842,412.50	.....
15. Woodstown Borough	4.33	67.28	.....	28,350,488	85,934,360	720,338.44	.....
Totals	.....	.....	.....	\$25,537,337	\$840,901,954	\$1,939,180,854	\$18,255,038.94

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1989 (Continued)

12 Apportionment of Taxes									
TAXING DISTRICT	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	ii Adjustments Resulting From			III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	District School Purposes		
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		(a) As Required by District School Budget				(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alloway Township	\$ 1,041.31	.....	.....	\$ 691,001.84	.....	.....	\$ 1,125,803.38	.....	.....
2. Carneys Point Township	3,028.73	.....	.....	1,688,857.72	.....	.....	446,747.00	.....	.....
3. Elmer Borough .....	.....	\$ 32.00	.....	333,862.56	.....	.....	412,479.00	.....	.....
4. Elainboro Township	46.20	.....	.....	303,760.72	.....	.....	.....	.....	.....
5. Lower Alloways Creek Twp.	81.70	.....	.....	878,958.78	.....	.....	.....	.....	.....
6. Mannington Township	978.98	.....	.....	838,952.05	.....	.....	881,669.00	.....	.....
7. Oldmans Township .....	.....	1,395.51	.....	598,627.28	.....	.....	876,342.90	.....	.....
8. Penns Grove Borough	1,784.38	.....	.....	499,483.87	.....	.....	894,796.40	.....	.....
9. Pennsville Township	3,898.50	.....	.....	4,951,069.31	.....	.....	5,837,324.69	.....	.....
10. Pilesgrove Township	2,305.31	.....	.....	1,052,134.14	.....	.....	1,442,804.82	.....	.....
11. Pittsgrove Township	7,515.95	.....	.....	1,847,392.87	.....	.....	2,438,181.71	.....	.....
12. Quinton Township	1,858.93	.....	.....	574,516.58	.....	.....	789,182.50	.....	.....
13. Salem City	2,255.28	.....	.....	812,513.58	.....	.....	1,995,000.00	.....	49,733.13
14. Upper Pittsgrove Township .....	.....	.....	.....	942,412.50	.....	.....	1,071,830.00	.....	.....
15. Woodstown Borough	422.24	.....	.....	719,918.20	.....	.....	1,101,489.38	.....	.....
Totals	\$25,004.49	\$1,427.51	.....	\$18,231,481.98	.....	.....	\$15,874,360.18	\$8,271,754.79	\$49,733.13

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1989 (Continued)

TAXING DISTRICT	12		13	14					15
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					
	Section C	Section D		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate Is Computed (Cols. All + B(a), (b) + C(f), b, c, d, + C(i))	Total Amount of Real Property Exempt from Taxation					(b) Veterans Deductions	
1. Alloway Township	639,116.39	\$ 1,816,805.22	\$ 6,028,900	\$ 202,650.99	\$ 428,887.11	\$ 200,000.00	\$ 831,518.10	\$ 9,900.00	
2. Carneys Point Township	128,769.63	5,160,638.50	11,749,750	75,000.00	2,362,583.61	570,000.00	3,007,583.61	27,100.00	
3. Elmer Borough	140,221.99	909,379.19	10,181,700	232,372.75	1,471,220.21	35,000.00	4,114,592.96	4,700.00	
4. Elsinboro Township		856,461.71	580,000	70,000.00	99,632.75	42,000.00	211,632.75	6,500.00	
5. Lower Alloways Creek Twp.		878,958.78	8,261,925	1,960,000.00	9,085,000.00	30,000.00	11,075,000.00	4,700.00	
6. Mannington Township	25,987.00	1,544,608.05	18,808,800	198,388.00	343,970.00	100,000.00	642,358.00	5,300.00	
7. Oldmans Township	152,000.00	1,626,970.16	7,907,300	263,500.00	228,718.00	100,000.00	592,218.00	5,300.00	
8. Penns Grove Borough	1,093,161.61	2,487,441.88	8,560,900	196,000.00	933,246.70	260,000.00	1,389,246.70	9,200.00	
9. Pennsville Township		10,788,394.00	28,119,850	1,000,000.00	6,491,148.00	625,000.00	8,116,148.00	57,550.00	
10. Pilesgrove Township		2,494,938.76	2,148,600	588,427.40	559,259.61	100,000.00	1,245,687.01	10,000.00	
11. Pittsgrove Township	457,307.43	4,542,882.01	19,393,400	358,500.00	1,105,692.57	463,000.00	1,925,192.57	19,700.00	
12. Quinton Township		1,363,701.06	5,552,400	298,000.00	346,122.08	260,000.00	904,122.08	8,800.00	
13. Salem City	1,453,905.99	4,311,152.70	15,811,055	305,000.00	1,755,462.54	346,000.00	2,406,462.54	14,550.00	
14. Upper Pittsgrove Township		1,914,242.50	6,227,900	698,889.12	461,921.40	110,000.00	1,268,810.52	8,450.00	
15. Woodstown Borough	668,300.00	2,489,705.58	6,924,700	185,520.19	375,884.39	135,000.00	696,404.58	9,350.00	
Totals	\$4,758,770.04	\$43,186,080.10	\$156,250,180	\$6,626,248.45	\$24,724,729.97	\$3,376,000.00	\$34,726,978.42	\$201,100.00	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget

Rate per \$100 to be applied to Col. 11 for apportionment

of County Taxes

Net County Taxes Apportioned (12A III)

Net County Taxes Apportioned (12A II)

Adjustments (Net Total 12A II)±

Total County Taxes Apportioned

(including Adjustments—Total 12A I)

±Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1889

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a)	(b)					
	Land	Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone and Telegraph and Messenger System Companies (C. 136, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bedminster Township	\$ 466,265,727	\$ 670,053,700	\$ 1,136,319,427	.....	\$ 1,316,319,427	\$ 13,711,935	\$ 1,150,031,362
2. Bernards Township	946,730,633	1,393,791,500	2,342,522,333	.....	2,342,522,333	11,316,500	2,353,638,833
3. Bernardsville Borough	672,625,500	469,354,600	1,141,980,100	.....	1,162,160,100	1,059,800	1,173,239,900
4. Bound Brook Borough	196,554,200	264,633,200	461,187,400	.....	461,393,400	16,670,929	477,858,329
5. Branchburg Township	555,146,900	619,036,300	1,174,183,200	.....	1,174,183,200	6,013,765	1,180,196,965
6. Bridgewater Township	737,584,459	1,510,626,111	2,246,210,570	.....	2,246,210,570	6,236,477	2,252,447,047
7. Far Hills Borough	67,599,200	49,266,600	116,865,800	.....	116,867,800	316,355	117,186,155
8. Franklin Township	351,560,700	1,041,982,800	1,393,543,500	\$ 1,655,500	1,391,706,100	13,186,663	1,404,694,763
9. Green Brook Township	57,056,600	145,794,350	202,850,950	4,400	202,846,750	364,700	203,213,450
10. Hillsborough Township	305,221,700	699,623,150	1,004,844,850	.....	1,004,644,650	5,198,793	1,010,043,643
11. Manville Borough	73,770,760	197,623,725	271,394,505	.....	271,394,505	382,400	271,776,905
12. Millstone Borough	4,356,300	10,046,000	14,402,300	.....	14,406,300	15,951	14,422,251
13. Montgomery Township	266,135,300	563,197,900	869,333,200	.....	869,333,200	3,305,350	872,638,550
14. North Plainfield Borough	74,938,600	211,267,400	286,227,000	.....	266,227,000	742,526	286,969,526
15. Peapack-Gladstone Borough ..	220,430,215	379,959,420	600,389,635	.....	600,389,635	944,238	601,333,873
16. Raritan Borough	152,346,645	329,002,665	481,351,310	30,900	481,320,430	1,963,265	483,283,695
17. Rocky Hill Borough	7,765,500	22,454,050	30,219,550	.....	30,239,550	67,257	30,306,807
18. Somerville Borough	157,235,570	301,466,505	458,744,075	169,100	458,554,975	11,219,439	469,774,414
19. South Bound Brook Borough ..	17,456,400	54,736,500	72,194,900	53,400	72,141,500	490,116	72,631,616
20. Warren Township	216,797,600	520,522,600	737,320,200	.....	739,320,600	2,170,077	741,490,677
21. Watchung Borough	162,164,450	240,474,700	402,639,150	.....	402,639,150	1,447,453	404,086,603
Totals	\$5,734,014,579	\$9,735,166,096	\$15,469,180,675	\$2,133,300	\$15,467,047,375	\$108,628,011	\$15,575,675,386

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1889 (Continued)

TAXING DISTRICT	7	8	9	10		11	12			
				Equalization			Apportionment of Taxes			
				County Equalization Table—Average Ratio of Assessed Value to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)		Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19		Section A County Taxes	
							(a)	(b)	Total County Taxes Apportioned (Including Total Net Adjustments)	Adjustments Resulting From County Equalization Table Appeals (R.S. 54:2-37)	Deduct Overpayment	Add Underpayment
1. Bedminster Township	\$.760	127.66	.....	\$ 240,839,412	.....	\$ 909,191,950	\$ 3,712,789.81	.....	.....
2. Bernards Township	1,300	111.24	.....	229,004,900	.....	2,124,833,933	8,877,003.08	.....	.....
3. Bernardsville Borough	1,170	111.85	\$ 118,390	117,471,938	.....	1,055,868,352	4,311,833.03	.....	.....
4. Bound Brook Borough	1,930	99.62	57,990	.....	\$ 6,151,083	484,273,402	1,977,585.96	.....	.....
5. Branchburg Township	1,390	106.89	.....	89,464,547	.....	1,110,734,418	4,535,811.40	.....	.....
6. Bridgewater Township	2,150	73.10	.....	.....	944,343,030	3,200,792,077	13,070,801.58	.....	.....
7. Far Hills Borough	1,290	85.95	.....	.....	19,974,373	137,160,528	560,110.75	.....	.....
8. Franklin Township	3,310	47.28	.....	.....	1,568,637,298	2,973,532,061	12,142,759.32	.....	.....
9. Green Brook Township	3,550	46.20	.....	.....	240,415,076	443,628,528	1,611,607.87	.....	.....
10. Hillsborough Township	3,000	57.14	.....	.....	764,698,647	1,774,730,290	7,247,314.70	.....	.....
11. Manville Borough	3,860	52.45	.....	.....	274,321,809	546,098,714	2,230,058.74	.....	.....
12. Millstone Borough	3,310	48.48	.....	.....	15,442,111	29,864,362	4,121,934.55	.....	.....
13. Montgomery Township	1,850	85.29	.....	.....	149,927,121	1,002,585,671	4,175,764.21	.....	.....
14. North Plainfield Borough	8,630	35.32	.....	.....	529,755,287	618,724,795	3,335,189.36	.....	.....
15. Peapack-Gladstone Borough	.830	123.35	.....	111,194,055	.....	490,139,818	2,001,542.17	.....	.....
16. Raritan Borough	2,030	104.35	161,931	9,553,593	.....	473,692,083	1,935,192.59	.....	.....
17. Rocky Hill Borough	2,400	53.55	.....	.....	28,137,522	58,444,329	238,664.12	.....	.....
18. Somerville Borough	3,170	74.48	60,473	.....	167,500,756	837,335,645	2,602,633.21	.....	.....
19. South Bound Brook Borough	5,360	44.48	.....	.....	93,047,338	185,678,952	878,569.00	.....	.....
20. Warren Township	2,730	47.00	.....	.....	842,752,104	1,584,242,781	6,469,437.11	.....	.....
21. Watchung Borough	2,780	48.84	.....	.....	438,997,923	841,084,528	3,434,664.90	.....	.....
Totals	.....	.....	\$398,784	\$777,528,415	\$6,082,089,458	\$20,880,835,213	\$65,289,285.40	.....	.....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1989 (Continued)

12											
Apportionment of Taxes											
Section A County Taxes					Section B		Section C Local Taxes to Be Raised for				
II Adjustments Resulting From			III	(a)	(b)	District School Purposes					
(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)			Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 28:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)		
Deduct Overpayment	Add Underpayment										
1. Bedminster Township	\$ 3,701.75		\$ 3,709,087.66			\$ 3,260,621.00					
2. Bernards Township	59,090.21		6,617,912.87			14,518,895.46					
3. Bernardsville Borough	24.53		4,311,806.50			8,630,955.50					
4. Bound Brook Borough	18,084.49		1,959,521.49			4,643,144.50					
5. Branchburg Township		\$ 14,484.48	4,550,275.86	\$ 329,304.66		10,441,920.65					
6. Bridgewater Township	10,259.72		13,060,541.86	945,808.31			\$ 31,191,402.07				
7. Far Hills Borough	10,881.52		549,249.23			441,428.00					
8. Franklin Township	72,287.20		12,070,492.12			27,228,526.50					
9. Green Brook Township	4,860.18		1,806,747.79	130,855.04		4,250,763.00					
10. Hillsborough Township	393.83		7,248,920.87	524,754.99		18,925,145.00					
11. Manville Borough	1,745.94		2,228,310.80			5,432,174.55					
12. Millstone Borough			121,954.55	8,630.75		253,330.00					
13. Montgomery Township	3,862.91		4,171,901.30	302,119.68		9,409,286.50					
14. North Plainfield Borough	21,833.91		3,313,555.47	240,197.43		10,383,450.71					
15. Peapack-Gladstone Borough	65,789.21		1,935,752.96	140,942.10		1,543,854.00					
16. Raritan Borough	9,205.36		1,925,967.23				5,142,398.92				
17. Rocky Hill Borough	735.44		237,928.68	17,237.46		337,907.00					
18. Somerville Borough	114.41		2,602,518.80			7,421,783.75					
19. South Bound Brook Borough	29.60		676,539.40			1,869,543.00					
20. Warren Township	885.90		8,468,551.21	466,399.07		6,354,781.00	4,004,123.19				
21. Watchung Borough	223.75		3,434,441.15	248,691.51		3,164,554.78	2,436,995.43				
Totals	\$283,749.86	\$14,464.46	\$95,000,000.00	\$3,357,139.50		\$136,730,048.90	\$42,774,919.81				

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1989 (Continued)

TAXING DISTRICT	12		13	14				15	
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					
	Section C	Section D		(a)	(b)	(c)	(d)		
									(e)
	II Local Municipal Purposes	Total Tax Rate Which Tax Rate Is Computed (Cols. All) + B(a), (b) + C1a, b, c, d, + C11)	Total Amount of Real Property Exempt from Taxation	Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (a + b + c)	Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	Veterans Deductions
1. Bedminster Township	1,901,217.22	8,890,926.08	55,234.400	1,400,000.00	759,995.42	140,000.00	2,299,995.42	12,250.00	10,600.00
2. Bernards Township	7,228,263.64	30,365,071.99	304,679.315	2,644,406.67	3,142,871.90	425,000.00	6,212,278.57	18,000.00	38,600.00
3. Bernardsville Borough	2,485,656.10	13,628,420.10	92,994.000	960,000.00	1,117,617.09	165,000.00	2,245,617.09	20,750.00	19,600.00
4. Bound Brook Borough	2,587,569.73	9,190,235.72	88,188.900	150,000.00	1,806,600.82	200,000.00	2,156,600.82	70,250.00	25,250.00
5. Branchburg Township	982,635.70	16,304,136.87	79,790.500	1,450,000.00	2,819,566.96	550,000.00	4,319,566.96	18,000.00	27,550.00
6. Bridgewater Township	3,211,482.51	48,409,212.75	179,688.100	2,580,000.00	9,054,418.44	1,000,000.00	12,634,418.44	114,000.00	99,500.00
7. Fair Hills Borough	511,935.21	1,502,612.44	4,729.300	128,282.44	75,512.91	40,000.00	243,795.35	2,000.00	1,500.00
8. Franklin Township	7,175,041.00	46,472,059.62	90,602.300	6,563,984.00	6,317,146.00	800,000.00	13,681,136.00	123,250.00	86,650.00
9. Green Brook Township	1,024,460.71	7,212,826.54	18,177.300	360,500.00	892,372.05	175,000.00	1,427,872.05	25,250.00	18,350.00
10. Hillsborough Township	3,534,366.73	30,231,187.59	128,273.300	2,854,000.00	4,099,144.20	790,000.00	7,743,144.20	54,750.00	53,900.00
11. Manville Borough	2,335,278.59	9,995,763.94	32,075.950	500,000.00	2,236,064.80	350,000.00	3,086,064.80	161,250.00	49,900.00
12. Millstone Borough	92,966.98	477,082.28	1,454.000	25,000.00	60,407.52	8,500.00	93,907.52	3,000.00	1,700.00
13. Montgomery Township	2,179,884.36	16,063,193.84	119,952.700	1,379,212.48	2,363,241.22	6,000,000.00	9,742,453.70	14,250.00	19,750.00
14. North Plainfield Borough	5,075,873.55	19,013,077.16	28,894.200	250,000.00	1,759,234.79	434,000.00	2,443,234.79	96,000.00	47,050.00
15. Peapack-Gladstone Borough ..	1,332,455.12	4,953,004.18	39,668.025	815,000.00	232,571.61	60,000.00	1,107,571.61	7,250.00	5,950.00
16. Parlin Borough	2,720,973.39	9,789,359.54	14,939.050	575,000.00	1,902,395.20	150,000.00	2,627,395.20	92,250.00	21,400.00
17. Rocky Hill Borough	133,053.60	726,126.94	1,705.200	85,371.11	132,849.64	20,000.00	238,220.75	3,300.00	1,950.00
18. Somerville Borough	4,864,372.77	14,888,675.32	110,930.000	475,000.00	2,249,520.28	500,000.00	3,224,520.28	3,300.00	29,550.00
19. South Bound Brook Borough ..	1,340,047.75	3,886,130.15	4,447.500	160,000.00	513,614.78	50,000.00	723,614.78	34,500.00	13,400.00
20. Warren Township	2,913,722.42	20,209,556.89	37,447.500	550,000.00	1,944,150.63	419,000.00	2,913,150.63	22,750.00	32,700.00
21. Watchung Borough	1,918,120.65	11,202,802.90	18,040.100	400,000.00	1,566,737.58	180,000.00	2,146,737.58	8,750.00	19,000.00
Totals	\$55,549,357.33	\$323,411,462.84	\$1,410,605,640	\$24,305,756.70	\$45,046,035.84	\$12,456,500.00	\$81,808,292.54	\$965,050.00	\$623,850.00

*Net Overpayments are added to the Net Taxes Apportioned.

Net Underpayments are deducted from the Net Taxes Apportioned.

Rate per \$100 to be applied to Column 11 for apportionment

0.02956952

of Library Taxes

0.40836147

\$ 269,285.40

\$ 269,285.40

\$ 269,285.40

\$ 269,285.40

\$ 269,285.40

\$ 269,285.40

Net County Taxes

Net County Taxes Apportioned (12A III)

Adjustments (Net Total 12A II)

Total County Taxes Apportioned

(Including Adjustments—Total 12A I)

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1989

TAXING DISTRICT	1		2	3	4	5	8
	Taxable Value						
	(a)	(b)					
	Land	Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone and Messenger Companies (C. 138, L. 1968)	Net Valuation Taxable (Cols. 4+5)
1. Andover Borough	\$ 3,358,940	\$ 9,585,100	\$ 12,944,040	.....	\$ 12,944,040	\$ 85,477	\$ 13,009,517
2. Andover Township	43,303,300	118,793,640	162,098,940	.....	162,098,940	392,966	162,489,906
3. Branchville Borough	8,209,950	28,137,450	34,347,400	.....	34,347,400	86,748	34,418,148
4. Bryant Township	100,881,100	185,928,100	286,809,200	.....	286,809,200	1,122,564	287,931,764
5. Frankford Township	55,795,853	96,818,724	154,412,377	.....	154,412,377	559,465	154,971,882
6. Franklin Borough	34,593,500	101,313,000	135,906,500	.....	135,906,500	581,651	136,488,151
7. Fredon Township	23,492,840	79,492,640	102,988,440	.....	102,988,440	303,955	103,290,395
8. Green Township	19,687,523	64,103,125	83,790,648	.....	83,790,648	305,528	84,096,178
9. Hamburg Borough	38,050,500	88,308,600	124,380,100	.....	124,380,100	187,863	124,547,783
10. Hampton Township	43,885,641	95,890,981	139,376,622	.....	139,376,622	426,152	139,802,774
11. Hardyston Township	56,302,550	109,887,775	165,970,325	.....	165,970,325	681,068	166,651,393
12. Hopatcong Borough	335,298,050	509,818,600	845,114,850	.....	845,114,850	2,166,830	847,281,480
13. Lafayette Township	22,852,000	59,893,550	82,345,550	.....	82,345,550	345,278	82,690,828
14. Montague Township	33,131,938	59,277,000	92,408,938	.....	92,408,938	396,868	92,805,804
15. Newton Town	29,792,390	123,884,820	153,687,210	.....	153,687,210	528,010	154,215,220
16. Ogdensburg Borough	88,318,400	71,147,000	139,465,400	99,075	139,368,325	201,647	139,587,972
17. Sandyston Township	23,357,800	51,010,800	74,388,600	.....	74,388,600	368,583	74,737,163
18. Sparta Township	409,745,900	515,285,400	925,011,300	.....	925,011,300	1,824,491	926,835,791
19. Stanhope Borough	21,618,850	87,443,400	89,080,250	.....	89,080,250	356,603	89,416,853
20. Stillwater Township	28,832,780	82,577,000	109,409,780	1,000	109,408,780	313,825	109,722,605
21. Sussex Borough	9,888,200	49,878,800	59,564,800	48,900	59,517,900	287,743	59,785,643
22. Vernon Township	224,808,888	458,221,635	880,830,523	.....	880,830,523	3,488,528	884,319,049
23. Walpack Township	953,800	1,631,200	2,585,000	.....	2,585,000	103,580	2,688,580
24. Wantage Township	85,728,200	185,122,700	250,851,900	.....	250,851,900	5,781,536	256,613,438
Totals	\$1,897,228,453	\$3,220,418,040	\$4,917,704,493	\$146,975	\$4,917,557,518	\$20,618,851	\$4,938,176,369

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1989 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 8 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
							Section A County Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		I Total County Taxes Apportioned (including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
							Deduct Overpayment	Add Underpayment	
1. Andover Borough	\$ 5.240	35.64	.....	.....	\$ 23,997,166	\$ 37,068,683	\$ 143,224.76	.....	.....
2. Andover Township	3.860	53.34	.....	.....	144,770,552	307,260,458	1,189,171.81	.....	.....
3. Branchville Borough	2.280	53.00	.....	.....	32,745,059	467,121,205	239,930.00	.....	.....
4. Byram Township	2.920	94.82	.....	.....	182,580,574	460,522,338	1,782,332.11	.....	.....
5. Frankford Township	4.170	45.21	.....	.....	189,836,369	344,810,231	1,334,498.45	.....	.....
6. Franklin Borough	4.000	85.52	.....	.....	73,830,717	210,318,868	813,984.58	.....	.....
7. Fredon Township	3.310	58.45	.....	.....	74,844,914	178,135,309	689,428.45	.....	.....
8. Green Township	4.040	49.59	.....	.....	88,497,828	170,594,002	660,239.78	.....	.....
9. Hamburg Borough	1.860	110.55	.....	\$ 10,242,095	114,305,668	442,390.40	1,068,771.54	.....	.....
10. Hampton Township	3.820	50.94	.....	.....	136,348,435	276,151,209	1,068,771.54	.....	.....
11. Hardyston Township	4.030	57.92	.....	.....	122,342,072	288,993,485	1,118,474.15	.....	.....
12. Hopatcong Borough	1.980	108.07	.....	82,195,950	785,085,530	785,085,530	3,038,469.86	.....	.....
13. Lafayette Township	3.640	60.24	.....	.....	58,182,286	138,853,112	537,394.81	.....	.....
14. Montague Township	3.310	54.91	.....	.....	76,498,488	169,302,292	655,240.55	.....	.....
15. Newton Town	3.730	48.53	.....	.....	175,493,851	329,709,071	1,276,053.33	.....	.....
16. Ogdensburg Borough	1.880	128.13	.....	28,566,710	111,001,262	111,001,262	429,801.58	.....	.....
17. Sandyston Township	2.320	73.01	.....	.....	28,299,513	103,066,678	368,976.70	.....	.....
18. Sparta Township	2.530	78.92	.....	.....	283,522,492	1,210,188,283	4,883,603.38	.....	.....
19. Stanhope Borough	4.740	50.84	.....	.....	87,579,598	78,956,451	883,018.90	.....	.....
20. Stillwater Township	4.010	47.38	.....	.....	122,513,561	232,236,286	898,810.16	.....	.....
21. Sussex Borough	2.840	81.57	.....	.....	15,020,748	74,806,391	289,518.71	.....	.....
22. Vernon Township	3.110	56.48	.....	.....	530,491,185	1,214,810,234	4,701,607.52	.....	.....
23. Walpack Township	5.520	100.00	.....	.....	548,215	3,236,785	12,527.17	.....	.....
24. Wantage Township	3.590	51.56	.....	.....	240,384,461	486,987,887	1,923,501.43	.....	.....
Totals	.....	.....	.....	\$101,004,755	\$2,664,318,082	\$7,501,489,696	\$29,032,587.87	.....	.....

Abstract of Rates and Exemptions in the County of Sussex, for the Year 1889 (Continued)

12											
Apportionment of Taxes											
Section A County Taxes				Section B			Section C Local Taxes to Be Raised for				
II				(a)		(b)	I				
Adjustments Resulting From				County Library Taxes		Local Health Service Taxes (R.S. 26:3A2-19)	District School Purposes				
(b)							(a)	(b)	(c)	(d)	
Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)				Net County Taxes Apportioned			As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	County Vocational School Budget (C. 30, L. 1877)	
Deduct Overpayment				Add Underpayment							
\$				\$							
1. Andover Borough	408.53			142,816.23	6,873.38	8,367.63		425,222.36			
2. Andover Township	89.42			1,189,082.39	57,310.13	89,661.55		3,270,820.65			
3. Branchville Borough				259,930.00	12,528.35	15,227.80		325,262.90			
4. Byram Township	416.64			1,781,915.47	85,875.17			2,606,557.00			
5. Frankford Township	2,818.37			1,331,680.08	64,114.51	78,023.83		2,634,139.00			
6. Franklin Borough	2,438.20			811,546.36	39,050.70	47,544.32		2,061,416.75			
7. Fredon Township	4,955.67			684,470.78	32,862.29	40,098.43		1,227,822.50			
8. Green Township	4,575.60			655,664.18	31,483.41	38,419.25		2,415,865.50			
9. Hamburg Borough	11,174.30			431,216.10	20,473.72	25,287.19		921,829.50			
10. Hampton Township				1,069,030.81	51,532.73	62,628.04		1,423,758.00			
11. Hardyston Township	656.94			1,117,817.21	53,860.45	65,486.42		2,062,520.50			
12. Hopatcong Borough	14,185.71			3,024,283.95	145,345.65			6,964,213.00			
13. Lafayette Township	10,632.11			526,762.80	25,121.67	30,870.95		1,429,300.50			
14. Montague Township	192.78			655,047.77	31,567.79	38,375.93		1,724,557.75			
15. Newton Town	169.24			1,275,884.09	61,491.76	74,746.77		3,324,149.50			
16. Ogdensburg Borough	24.39			429,625.95	20,724.26	13.80		838,279.00			
17. Sandyston Township	11,698.59			386,878.11	18,327.26	22,675.71		635,782.65			
18. Sparta Township	13,825.31			4,669,978.05				1,266,212.86			
19. Stanhope Borough	15.32			685,003.48	33,016.05	40,130.43		13,639,348.00			
20. Stillwater Township	280.73			898,529.43	43,300.93	52,640.03		1,512,142.75			
21. Sussex Borough	1,221.89			288,296.82	13,858.18	16,886.93		1,372,084.00			
22. Vernon Township	82,055.01			4,619,552.51	220,373.10			1,004,165.16			
23. Walpack Township	23.05			12,504.12	602.15	732.60					
24. Wantage Township	7,018.12			1,916,483.31	92,191.36	112,280.39		6,125,107.81			
Totals	\$168,851.53			\$28,864,000.00	\$1,161,885.00	\$840,098.00		\$61,462,389.73			
				\$283.66				\$25,307,056.85			

Abstract of Ratables and Exemptions in the County of Union, for the Year 1989

	1		2	3	4	5	6
	Taxable Value						
	(a)	(b)					
TAXING DISTRICT	Land	Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone and Messenger System Companies (C. 138, L. 1986)	Net Valuation Taxable (Cols. 4+5)
1. Berkeley Heights Township	\$ 239,054,000	\$ 565,052,100	\$ 804,106,100	.....	\$ 804,106,100	\$ 1,767,899	\$ 805,873,999
2. Clark Township	254,493,800	458,058,800	710,552,600	.....	710,552,600	1,377,923	711,930,523
3. Cranford Township	887,638,700	1,019,163,200	1,886,801,900	\$ 138,200	1,888,665,700	14,579,019	1,901,244,719
4. Elizabeth City	287,722,700	658,144,900	943,867,600	.....	943,867,600	9,874,525	953,742,125
5. Fanwood Borough	85,558,500	136,283,100	221,819,600	.....	221,819,600	448,400	222,268,000
6. Garwood Borough	68,101,900	112,411,700	180,513,600	.....	180,513,600	300,121	180,813,721
7. Hillside Township	105,992,800	209,725,500	315,718,300	.....	315,718,300	609,532	316,327,832
8. Kenilworth Borough	308,385,400	454,032,000	760,417,400	.....	760,417,400	921,202	761,338,602
9. Linden City	1,140,773,800	1,932,999,800	3,073,775,400	.....	3,073,775,400	13,265,827	3,087,061,227
10. Mountainside Borough	186,653,800	296,406,700	483,062,500	.....	483,062,500	1,010,582	484,073,182
11. New Providence Borough	304,437,800	414,181,900	718,599,500	.....	718,599,500	8,957,768	727,557,268
12. Plainfield City	89,242,800	297,375,900	386,618,700	.....	386,618,700	8,530,927	395,149,627
13. Rahway City	842,054,300	869,138,800	1,511,191,100	.....	1,511,191,100	15,247,740	1,526,938,840
14. Roselle Borough	374,118,525	445,094,000	819,210,525	.....	819,210,525	10,703,192	829,913,717
15. Roselle Park Borough	108,004,100	195,784,800	301,788,700	.....	301,788,700	666,666	302,455,366
16. Scotch Plains Township	294,101,300	568,620,300	860,721,600	.....	860,721,600	1,857,545	862,579,145
17. Springfield Township	412,955,200	613,218,800	1,028,171,800	.....	1,028,171,800	2,150,556	1,028,322,356
18. Summit City	481,594,900	877,848,000	1,359,440,900	.....	1,359,440,900	5,751,078	1,145,191,978
19. Union Township	409,306,000	815,831,800	1,024,937,600	.....	1,024,937,600	7,120,025	1,032,057,625
20. Westfield Town	779,387,800	989,301,500	1,768,889,300	.....	1,768,889,300	9,527,595	1,778,198,895
21. Winfield Township	220,200	1,171,500	1,391,700	.....	1,391,700	5,888	1,397,588
Totals	\$7,415,775,925	\$11,525,800,500	\$18,941,378,425	\$136,200	\$18,941,240,225	\$115,194,108	\$19,058,434,333

Abstract of Rates and Exemptions in the County of Union, for the Year 1989 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
	General Tax Rate to Apply per \$100 Valuation	County Equalization Table— Average Ratio of Assessed True Value of Realty Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Apportionment of Taxes		
				Section A County Taxes	II Adjustments Resulting From				
							(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	
						I Total County Taxes Apportioned (Including Total Net Adjustments)	(a) County Equalization Table Appeals (R.S. 54:2-37)	Deduct Overpayment	Add Underpayment
1. Berkeley Heights Township	3.13	54.50			\$ 712,471,348	\$ 1,518,345,345	\$ 6,088,647.34		
2. Clark Township	3.07	83.10			444,873,837	1,158,804,360	4,838,848.34		
3. Cranford Township	1.83	113.51	\$ 313,896	\$ 204,932,129		1,696,826,488	8,803,564.40		
4. Elizabeth City	7.00	30.84	38,715		2,231,822,592	3,185,803,432	12,774,442.88		
5. Fanwood Borough	4.46	49.07			232,027,017	454,295,017	1,821,747.70		
6. Garwood Borough	3.31	89.89			88,245,388	289,059,107	1,078,941.64		
7. Hillside Township	7.92	34.58			832,287,088	948,814,900	3,803,997.29		
8. Kenilworth Borough	1.64	112.14		60,051,410		701,287,192	2,812,199.75		
9. Linden City	1.71	106.19		21,842,478		3,065,218,749	12,291,893.74		
10. Mountainside Borough	2.59	59.77			341,535,135	827,608,317	3,318,754.32		
11. New Providence Borough	2.81	88.77			337,068,580	1,084,625,848	4,289,207.50		
12. Plainfield City	9.03	29.20	255,979		988,453,827	1,383,859,433	5,489,150.44		
13. Rahway City	2.15	118.85		188,449,534		1,340,489,306	5,375,434.98		
14. Roselle Borough	2.57	110.87		71,515,028		758,398,889	3,041,219.95		
15. Roselle Park Borough	4.78	55.09			250,098,240	552,553,806	2,215,789.98		
18. Scotch Plains Township	3.51	54.58			722,882,030	1,585,481,175	8,357,785.48		
17. Springfield Township	2.51	75.10			381,893,017	1,390,015,373	5,574,037.18		
18. Summit City	3.23	47.84	292,111		1,289,286,412	2,414,750,499	9,683,280.71		
19. Union Township	8.41	30.78			2,375,188,358	3,407,225,983	13,863,181.33		
20. Westfield Town	2.86	88.83			825,390,914	2,803,587,809	10,440,528.59		
21. Winfield Township	87.74	15.00			7,931,888	9,329,278	37,410.90		
Totals			\$900,701	\$544,790,579	\$11,801,215,447	\$30,313,759,902	\$121,559,824.38		

Abstract of Rates and Exemptions in the County of Union, for the Year 1989 (Continued)

12										
Apportionment of Taxes										
Section A County Taxes					Section B		Section C Local Taxes to Be Raised for			
II Adjustments Resulting From			III Net County Taxes Apportioned	(a) County Library Taxes	(b)	I District School Purposes				
(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)			Underpayment	Add		Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
Deduct	Overpayment									
1. Berkeley Heights Township	\$ 6,825.42				\$ 6,081,821.92		\$ 7,482,078.00	\$ 6,348,015.12		
2. Clark Township	1,512.17				4,637,336.17		6,719,826.00	5,629,923.68		
3. Cranford Township	34,830.27				6,768,934.13		16,692,472.00			
4. Elizabeth City	20,959.20				12,753,483.66		27,955,910.40		\$ 1,691,442.12	
5. Fanwood Borough					1,821,747.70			5,732,881.80		
6. Garwood Borough					1,078,941.64		1,573,475.00	998,741.85		
7. Hillside Township	875.82				3,803,121.47		9,313,705.00			
8. Kenilworth Borough	24,112.73				2,788,087.02		3,311,606.00	3,248,481.90		
9. Linden City	29,909.00				12,261,784.74		24,762,793.00		379,456.50	
10. Mountainside Borough	2,458.32				3,316,296.00		2,718,510.50	3,881,673.09		
11. New Providence Borough					4,289,207.50		10,568,759.25			
12. Plainfield City	1,487.09				5,467,663.35		14,858,201.50		262,153.50	
13. Rahway City	7,148.67				5,368,286.29		14,834,982.50			
14. Roselle Borough	5,808.58				3,035,411.37		8,834,528.00			
15. Roselle Park Borough	1,558.00				2,214,211.98		7,167,833.00			
16. Scotch Plains Township	4,783.82				8,353,001.84					
17. Springfield Township	35,090.81				5,538,946.37		6,220,027.00	18,634,198.12		
18. Summit City	31,427.60				9,651,853.11		16,366,564.00	6,340,012.29		
19. Union Township	6,462.28				13,656,699.05		27,650,093.00		874,896.50	
20. Westfield Town	31,780.80				10,408,747.79		28,336,997.00			
21. Winfield Township					37,410.90		556,205.00			
Totals	\$246,830.38				\$121,312,994.00		\$235,724,366.15	\$50,813,927.85	\$3,207,748.62	

Abstract of Rates and Exemptions in the County of Union, for the Year 1989 (Continued)

TAXING DISTRICT

TAXING DISTRICT	12		13	14				15	
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					
	Section C	Section D		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)		(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. A11 + B1a), (b) + c, d, + C11)	Total Amount of Real Property Exempt from Taxation						
1. Berkeley Heights Township	\$ 5,278,628.85	\$25,190,577.89	\$ 77,651,700	\$ 2,635,000.00	\$ 2,388,722.90	\$ 195,000	\$ 5,218,722.90	\$ 27,750	\$ 42,850
2. Clark Township	4,802,224.73	21,739,110.58	87,804,800	800,000.00	2,921,372.13	225,000	3,946,372.13	102,500	82,600
3. Cranford Township	7,493,857.57	30,955,263.70	178,327,000	809,000.00	4,934,667.43	387,515	6,131,182.43	125,750	97,400
4. Elizabeth City	24,345,059.91	66,745,896.09	768,817,600	3,835,339.22	47,014,203.88	2,000,000	52,849,543.10	459,750	104,950
5. Fanwood Borough	2,338,835.76	9,893,465.26	7,072,900	365,000.00	1,086,102.14	129,000	1,580,102.14	23,000	28,200
6. Garwood Borough	2,327,040.01	5,978,198.50	11,736,600	410,000.00	701,909.70	40,000	1,151,909.70	52,500	18,800
7. Hillside Township	11,905,912.50	25,022,738.97	38,749,600	323,000.00	4,777,986.42	624,000	5,724,986.42	130,000	49,900
8. Kenilworth Borough	3,065,100.00	12,413,274.92	78,693,700	280,000.00	1,464,581.23	180,000	1,924,581.23	98,750	34,600
9. Linden City	15,084,774.44	52,488,808.68	339,443,500	1,000,000.00	21,378,772.15	500,000	22,878,772.15	478,500	131,750
10. Mountainside Borough	2,628,371.45	12,544,851.04	131,498,700	750,000.00	1,191,904.72	100,000	2,041,904.72	25,250	30,950
11. New Providence Borough	5,597,465.00	20,435,431.75	60,586,900	995,000.00	1,810,194.04	85,000	2,890,194.04	35,250	44,000
12. Plainfield City	15,285,339.97	35,673,358.32	86,649,400	500,000.00	14,207,857.44	1,700,000	16,407,857.44	133,000	56,250
13. Rahway City	12,512,782.00	32,716,050.79	196,539,100	80,000.00	5,990,695.00	575,000	6,545,695.00	257,000	97,450
14. Roselle Borough	9,382,931.75	21,252,871.12	125,026,230	210,000.00	3,574,904.17	500,000	4,284,904.17	160,250	57,000
15. Roselle Park Borough	5,046,410.46	14,428,455.44	35,530,500	500,000.00	1,074,484.45	120,000	1,694,484.45	108,000	41,100
16. Scotch Plains Township	5,261,022.39	30,248,222.35	188,401,900	1,515,000.00	3,355,803.65	400,000	5,270,803.65	84,750	76,900
17. Springfield Township	7,686,040.74	25,784,026.40	119,425,100	1,050,000.00	2,373,802.53	350,000	3,773,802.53	78,000	54,450
18. Summit City	10,000,929.94	36,894,043.55	201,487,000	3,669,000.00	4,753,185.84	400,000	5,822,185.84	70,000	52,300
19. Union Township	24,801,138.02	66,107,930.07	172,205,700	2,000,000.00	8,008,319.30	1,000,000	11,008,319.30	519,750	189,200
20. Westfield Town	8,535,181.77	47,280,926.56	114,329,900	1,450,000.00	6,090,800.00	500,000	8,040,800.00	102,250	94,150
21. Winfield Township	353,098.58	946,714.48	494,600	99,327.00	168,638.20	.....	267,965.20	.....	.....
Totals	\$183,731,179.84	\$594,790,216.46	\$3,020,471,530	\$23,275,666.22	\$139,268,907.32	\$10,010,515	\$172,555,088.54	\$3,072,000	\$1,384,800

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes

County Percentage Level of Taxable Value of Real Property in Effect

Net County Taxes Apportioned (12A iii)

\$ Adjustments (Net Total 12A lib)±

Total County Taxes Apportioned (Including Adjustments—Total 12A i)

\$Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

\$121,312,984.00

\$ 246,830.38

\$121,559,824.38

100%

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1989

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Improvements (Col. 1 (a) + (b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1988)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)					
1. Allamuchy Township	\$ 119,320,250	\$ 186,086,300	\$ 305,406,550	.....	\$ 305,406,550	\$ 1,773,917	\$ 307,180,467
2. Alpha Borough	9,405,975	37,965,970	47,371,945	.....	47,371,945	122,841	47,494,786
3. Belvidere Town	58,184,835	102,287,820	160,472,655	.....	160,472,655	691,208	161,163,863
4. Blairstown Township	88,418,848	183,235,600	271,654,448	.....	271,654,448	914,978	272,569,424
5. Franklin Township	92,988,443	109,632,000	202,620,443	.....	202,620,443	1,877,774	204,498,217
6. Frelinghuysen Township	52,558,640	74,206,860	126,765,500	.....	126,765,500	600,286	127,365,586
7. Greenwich Township	54,421,720	82,629,600	137,051,320	.....	137,051,320	684,847	137,736,167
8. Hackettstown Township	153,876,600	228,233,250	381,909,850	\$ 84,850	381,925,000	5,618,092	387,443,092
9. Hardwick Township	14,764,245	27,171,175	41,935,420	.....	41,935,420	163,917	42,099,337
10. Harmony Township	88,149,209	131,587,284	219,736,493	.....	219,736,493	840,197	220,576,690
11. Hope Township	29,241,567	65,188,000	94,429,567	.....	94,429,567	528,063	94,957,630
12. Independence Township	117,361,880	135,569,410	252,931,090	.....	252,931,090	1,044,637	253,975,727
13. Knowlton Township	22,549,880	51,885,900	74,385,580	.....	74,385,580	391,881	74,777,461
14. Liberty Township	81,535,058	79,215,470	160,750,528	.....	160,750,528	409,708	161,160,236
15. Lopatcong Township	33,442,059	86,665,053	120,107,112	.....	120,107,112	839,156	120,746,268
16. Mansfield Township	81,095,160	176,983,950	258,089,110	.....	258,089,110	1,589,218	259,658,326
17. Oxford Township	55,937,851	48,241,000	104,178,651	.....	104,178,651	238,200	104,383,201
18. Pequannock Township	39,399,000	.....	399,000	53,650	104,125,001	29,792	104,383,201
19. Phillipsburg Town	39,495,245	174,822,815	214,118,060	3,120,870	210,897,190	2,562,643	213,559,833
20. Pohatcong Township	97,728,619	125,257,875	222,986,494	.....	222,986,494	1,162,022	224,148,516
21. Washington Borough	129,360,400	183,968,150	293,328,550	.....	293,328,550	3,570,861	296,899,411
22. Washington Township	44,398,137	125,845,800	170,243,937	.....	170,243,937	950,652	171,194,589
23. White Township	120,040,978	208,878,782	328,919,760	500,000	328,419,760	1,157,983	329,577,743
Totals	\$1,584,481,997	\$2,585,307,864	\$4,169,789,861	\$3,759,370	\$4,166,010,491	\$27,632,871	\$4,193,643,362

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1989 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table— Average Ratio of Assessed Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 + 10(b))	Apportionment of Taxes			
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		II Adjustments Resulting From County Equalization Table Appeals (R.S. 54:2-37)	
							Total County Taxes Apportioned (Including Total Net Adjustments)	County Equalization Table Appeals Net (R.S. 54:2-37)		
								Deduct Overpayment		Add Underpayment
1. Allamuchy Township	\$ 1,360	118.32	.....	\$ 45,244,344	\$ 46,653,883	\$ 261,936,123	\$ 1,839,144.50	.....	.....
2. Alpha Borough	4,360	51.14	.....	.....	.....	94,148,669	589,183.77	.....	.....
3. Belvidere Town	2,080	121.11	.....	24,123,439	.....	137,040,424	857,571.89	.....	.....
4. Blairstown Township	1,600	70.98	.....	.....	114,269,467	386,838,891	2,420,781.34	.....	.....
5. Franklin Township	1,520	121.12	.....	32,034,588	.....	172,463,629	1,079,243.31	.....	.....
6. Frelinghuysen Township	1,930	105.22	.....	4,862,413	.....	122,503,173	766,600.65	.....	.....
7. Greenwich Township	2,040	101.74	.....	726,794	.....	117,009,373	732,221.54	.....	.....
8. Hacktistown Township	2,490	90.23	.....	.....	48,861,841	434,304,833	2,717,794.45	.....	.....
9. Hardwick Township	3,690	51.73	.....	.....	39,519,718	81,619,055	510,755.92	.....	.....
10. Harmony Township	1,540	129.06	.....	46,703,689	.....	173,873,001	1,088,062.88	.....	.....
11. Hope Township	2,480	83.50	.....	.....	19,556,932	114,514,562	716,609.50	.....	.....
12. Independence Township	1,920	115.43	.....	32,447,560	.....	221,528,167	1,386,278.50	.....	.....
13. Knowlton Township	3,520	52.35	.....	.....	69,291,485	144,068,946	901,555.00	.....	.....
14. Liberty Township	1,760	117.35	.....	23,316,298	.....	137,843,938	862,600.13	.....	.....
15. Lopatcong Township	4,020	49.00	.....	.....	128,407,316	249,153,584	1,559,153.90	.....	.....
16. Mansfield Township	2,410	79.93	.....	.....	68,891,742	326,550,068	2,043,485.80	.....	.....
17. Oxford Township	1,730	156.05	.....	36,089,873	.....	68,273,328	427,241.00	.....	.....
18. Pahaquarry Township	4,820	87.81	.....	.....	68,956	585,748	3,540.34	.....	.....
19. Phillipsburg Town	5,480	45.89	.....	41,603,400	265,920,301	479,480,134	3,000,491.93	.....	.....
20. Pohatcong Township	1,580	124.79	.....	.....	.....	182,543,116	1,142,318.75	.....	.....
21. Washington Borough	2,450	108.88	.....	19,676,119	.....	277,223,292	1,734,808.58	.....	.....
22. Washington Township	3,690	52.66	.....	29,460,913	156,040,745	327,235,334	2,047,774.06	.....	.....
23. White Township	1,470	111.16	.....	.....	.....	300,116,830	1,878,071.75	.....	.....
Totals .....	.....	.....	.....	\$336,289,430	\$953,480,388	\$4,810,834,318	\$30,105,250.49	.....	.....

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1989 (Continued)

12 Apportionment of Taxes										
Section A County Taxes					Section B		Section C Local Taxes to Be Raised for			
II Adjustments Resulting From					III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	District School Purposes		
(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Add Underpayment						(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
Deduct	Overpayment									
1. Allamuchy Township	\$ 3,290.64	.....	.....	.....	\$ 1,635,653.86	\$ 77,166.74	.....	\$ 2,363,326.00	.....	.....
2. Alpha Borough	472.47	.....	.....	.....	588,691.30	.....	.....	972,212.00	.....	.....
3. Belvidere Town	2,437.20	.....	.....	.....	855,134.69	.....	.....	1,944,612.00	.....	.....
4. Blairstown Township	616.30	.....	.....	.....	2,419,943.04	114,116.57	.....	(1) 862,240.00	(2) \$ 940,646.46	.....
5. Franklin Township	550.40	.....	.....	.....	1,076,692.91	50,669.04	.....	881,283.00	1,080,376.60	.....
6. Frelinghuysen Township	6,160.08	.....	.....	.....	760,440.57	35,909.96	.....	778,935.00	740,304.68	.....
7. Greenwich Township	5,799.58	.....	.....	.....	728,421.96	34,309.30	.....	1,334,647.00	.....	.....
8. Hackettstown Township	61,390.83	.....	.....	.....	2,658,403.62	.....	.....	4,872,128.40	.....	.....
9. Hardwick Township	181.35	.....	.....	.....	510,574.57	24,077.07	.....	416,295.00	459,107.78	.....
10. Harmony Township	1,940.61	.....	.....	.....	1,086,122.27	51,223.24	.....	1,925,606.00	.....	.....
11. Hope Township	744.43	.....	.....	.....	715,665.07	33,759.44	.....	1,332,177.00	.....	.....
12. Independence Township	11,448.69	.....	.....	.....	1,374,630.61	64,697.30	.....	2,472,052.00	.....	.....
13. Knowlton Township	465.47	.....	.....	.....	901,089.53	42,494.44	.....	943,391.00	703,172.08	.....
14. Liberty Township	15,334.06	.....	.....	.....	647,286.07	40,036.53	.....	1,539,033.50	.....	.....
15. Lopatcong Township .....	.....	.....	.....	.....	1,559,153.90	73,520.74	.....	2,339,456.00	.....	.....
16. Mansfield Township	20,194.59	.....	.....	.....	2,023,291.21	95,564.38	.....	1,661,235.00	1,987,224.62	.....
17. Oxford Township	241.23	.....	.....	.....	426,999.77	20,136.85	.....	970,241.00	.....	.....
18. Pataquarry Township .....	.....	.....	.....	.....	3,540.34	166.94	.....	.....	.....	.....
19. Phillipsburg Town	2,767.12	.....	.....	.....	2,997,724.61	.....	.....	5,373,176.00	.....	.....
20. Pohatcong Township	17,326.57	.....	.....	.....	1,124,990.16	53,169.40	.....	1,747,326.00	.....	.....
21. Washington Borough	20,755.79	.....	.....	.....	1,714,052.79	.....	.....	1,779,354.00	1,773,270.53	.....
22. Washington Township	11,569.95	.....	.....	.....	2,036,204.11	96,109.98	.....	1,636,881.00	1,850,176.25	.....
23. White Township .....	.....	.....	.....	.....	1,876,071.75	68,559.06	.....	2,706,353.00	.....	.....
Totals	\$163,891.16	.....	.....	.....	\$29,921,359.33	\$996,087.00	.....	\$40,892,359.90	\$9,534,281.00	.....

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1989 (Continued)

TAXING DISTRICT

TAXING DISTRICT	12		13	14					15
	Apportionment of Taxes			Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets					
	Section C	Section D		Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C(a, b, c, d, + CII))							
1. Allamuchy Township	\$ 89,676.00	\$ 4,168,022.80	\$ 36,023.804	\$ 400,000.00	\$ 390,492.25	\$ 55,000.00	\$ 855,492.25	\$ 6,000.00	\$ 8,450.00
2. Alpha Borough	508,724.65	2,069,627.95	5,133.584	85,000.00	375,108.44	95,000.00	535,108.44	42,750.00	11,200.00
3. Belvidere Town	549,617.80	3,349,364.29	29,251.075	300,000.00	611,085.14	183,489.50	1,074,554.64	18,250.00	9,250.00
4. Blairstown Township .....	.....	4,356,948.07	30,277.215	900,000.00	3,604,526.00	150,213.00	4,654,739.00	29,250.00	15,350.00
5. Franklin Township .....	.....	3,091,221.55	13,338.480	754,015.03	383,310.10	120,424.87	1,257,750.00	16,750.00	5,850.00
6. Frelighuysen Township	137,830.39	2,453,420.60	7,339.200	225,000.00	174,331.87	160,000.00	559,331.87	8,000.00	3,950.00
7. Greenwich Township	300,000.00	2,395,578.26	5,954.860	99,000.00	298,482.12	190,456.69	587,938.81	13,250.00	5,400.00
8. Hackettstown Township	2,098,449.61	9,624,981.83	60,507.800	300,000.00	1,035,378.72	350,000.00	1,685,378.72	37,500.00	22,500.00
9. Hardwick Township	143,000.00	1,553,054.42	3,748.300	128,897.00	101,072.26	117,106.69	347,075.95	4,250.00	3,000.00
10. Harmony Township	315,198.98	3,378,350.49	7,813.800	180,000.00	280,767.28	160,863.66	601,650.94	24,000.00	9,800.00
11. Hope Township	265,800.00	2,347,601.51	6,834.150	82,943.54	320,912.42	153,788.76	557,624.72	7,000.00	4,600.00
12. Independence Township	697,269.56	4,609,049.67	18,000.601	205,000.00	320,501.91	140,000.00	665,501.91	15,000.00	9,650.00
13. Knowlton Township	109,441.92	2,699,589.97	3,748.100	230,000.00	308,213.68	225,000.00	783,213.68	15,500.00	6,800.00
14. Liberty Township	437,917.58	2,864,253.69	11,914.500	96,000.00	216,183.60	220,000.00	532,183.60	16,250.00	3,500.00
15. Lopatcong Township	873,182.28	4,845,312.92	7,063.980	436,794.74	877,959.33	150,000.00	1,464,754.07	44,500.00	19,000.00
16. Mansfield Township	459,557.18	6,246,872.39	35,886.120	600,000.00	849,847.23	237,446.11	1,687,293.34	28,500.00	11,900.00
17. Oxford Township	378,045.16	1,795,422.78	11,334.800	.....	1,045,642.22	227,000.00	1,272,642.22	21,350.00	5,000.00
18. Pahaquarry Township	20,327.12	24,034.40	1,461.025	35,000.00	16,495.88	.....	51,495.88	.....	.....
19. Phillipsburg Town	3,325,850.37	11,696,751.18	52,316.070	1,200,000.00	2,916,132.18	403,702.14	4,519,834.32	188,500.00	52,750.00
20. Pohatcong Township	60,000.00	3,525,485.58	12,188.500	225,000.00	814,882.60	159,021.53	1,198,904.13	44,000.00	16,200.00
21. Washington Borough	1,996,268.52	7,262,945.84	28,387.600	380,000.00	998,945.23	280,000.00	1,658,945.23	42,750.00	13,850.00
22. Washington Township	692,702.35	6,312,073.69	14,664.900	850,000.00	516,016.23	237,193.93	1,603,210.16	32,750.00	16,700.00
23. White Township	165,000.00	4,837,983.83	48,775.245	330,160.19	439,148.56	154,388.38	923,697.13	16,250.00	8,950.00
Totals	\$14,161,859.28	\$95,505,946.51	\$451,943,509	\$8,022,810.50	\$16,875,405.25	\$4,160,075.26	\$29,058,291.01	\$672,350.00	\$285,300.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Apportioned for the support of the County Budget) \$12,410,032.41

Rate per \$100 to be applied to Column 11 for apportionment of County Taxes 0.62578024

Net County Taxes Apportioned (12A III) \$29,921,359.33

*Adjustments (Net Total 12A II) \$ 183,891.16

Total County Taxes Apportioned (including Adjustments—Total 12A I) \$30,105,250.49

*Net Overpayments are added to the Net Taxes Apportioned and Underpayments are deducted from the Net Taxes Apportioned. Rate per \$100 to be applied to Column 11 for apportionment of Library Taxes 0.02950820

DIVISION OF TAXATION—DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY
STATE EQUALIZATION TABLE—R.S. 54:1-33
FOR THE YEAR 1989

COUNTY	ASSESSED VALUE OF PERSONAL PROPERTY	ASSESSED VALUE OF REAL PROPERTY	PERCENTAGE BY WHICH ASSESSED VALUE OF REAL PROPERTY SHOULD BE INCREASED	TRUE VALUE OF REAL PROPERTY
*ATLANTIC	\$ 110,025,670	\$ 14,114,749,724	17.10	\$ 16,527,809,981
*BERGEN	310,761,065	63,345,902,175	32.71	84,068,881,453
*BURLINGTON	122,167,792	12,162,674,214	44.40	17,563,428,468
*CAMDEN	105,417,537	8,166,293,427	89.68	15,489,934,421
*CAPE MAY	55,065,434	9,949,949,545	12.99	11,242,880,842
*CUMBERLAND	38,986,565	2,639,009,893	25.60	3,314,506,271
*ESSEX	139,419,300	15,551,681,000	189.52	45,025,133,179
*GLOUCESTER	60,195,958	5,059,664,950	37.84	6,974,038,525
*HUDSON	86,562,315	12,408,820,815	81.62	22,536,906,675
*HUNTERDON	37,045,342	6,810,466,216	38.39	9,424,946,327
MERCER	61,701,428	6,421,892,684	203.49	19,489,810,877
*MIDDLESEX	258,446,956	28,562,236,800	54.23	44,050,334,362
*MONMOUTH	182,107,553	25,185,806,537	100.08	50,391,769,782
*MORRIS	204,531,676	22,924,762,815	63.24	37,422,074,461
*OCEAN	120,147,060	20,447,836,033	75.32	35,848,239,890
*PASSAIC	70,475,028	11,347,626,204	146.49	27,970,486,083
*SALEM	17,202,617	1,106,613,420	76.90	1,957,568,406
*SOMERSET	108,828,011	15,467,047,375	107.99	32,169,399,698
*SUSSEX	20,618,851	4,917,557,518	54.56	7,600,552,578
*UNION	115,194,108	18,941,240,225	122.82	42,204,189,450
*WARREN	27,632,871	4,166,010,491	37.55	5,730,413,330
TOTALS	\$2,252,533,137	\$309,697,842,061		\$537,003,305,059

*Adjustments were made to take into consideration the effect of Revaluation or Reassessment programs adopted in 1989 by several taxing districts.
 **Hudson County—Estimated

John R. Baldwin, Director

**TABLE OF EQUALIZED VALUATIONS
YEAR 1989**

Promulgated by the Director, Division of Taxation, as of October 1, 1989, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1, et seq.)

A table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Tax Court will be published subsequently, and will be available upon request at the Local Property Branch, Division of Taxation Building, Trenton, New Jersey 08646.

Compilation of Equalized Valuations in the State of New Jersey, As of October 1, 1989

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$ 14,114,749,724	82.36%	\$ 17,136,937,784	.....	\$ 110,025,870	\$ 17,248,963,454
Bergen	63,345,902,175	78.22	80,988,527,322	183,049	310,761,068	81,289,471,439
Burlington	12,162,674,214	73.68	\$16,507,680,135	.....	122,187,792	16,629,847,927
Camden	8,166,293,427	48.38	16,880,959,792	26,899	105,417,537	16,986,404,228
Cape May	9,949,949,545	90.47	10,998,164,430	.....	55,065,434	11,053,229,864
Cumberland	2,639,009,893	81.11	3,253,485,074	.....	38,986,565	3,292,471,639
Essex	15,551,881,000	41.34	37,442,172,748	1,865,350	139,419,300	37,583,457,398
Gloucester	5,059,664,950	66.06	7,659,471,827	.....	80,195,958	7,719,667,785
Hudson	15,006,188,419	63.93	23,473,675,853	11,142,882	100,178,285	23,584,897,020
Hunterdon	6,810,466,216	75.88	8,975,209,093	.....	37,045,342	9,012,254,435
Mercer	6,421,892,684	37.70	17,032,889,098	549,486	61,701,428	17,095,140,012
Middlesex	28,562,236,800	65.24	43,781,051,403	1,388,028	258,446,956	44,040,886,387
Monmouth	25,185,806,537	63.71	39,531,850,107	189,867	182,107,553	39,714,147,527
Morris	22,924,762,815	57.39	39,943,006,432	726,495	204,531,676	40,148,264,803
Ocean	20,447,836,033	61.79	33,091,467,686	412,763	120,147,060	33,212,027,509
Passaic	11,347,626,204	47.75	23,765,032,582	544,390	70,475,028	23,836,052,010
Salem	1,106,613,420	55.46	1,995,412,807	.....	17,202,617	2,012,615,424
Somerset	15,467,047,375	70.14	22,051,629,376	398,784	108,826,011	22,160,856,171
Sussex	4,917,557,518	60.85	8,081,962,066	.....	20,618,851	8,102,580,917
Union	18,941,240,225	59.44	31,865,826,368	900,701	115,194,108	31,981,921,177
Warren	4,166,010,491	80.74	5,159,500,591	.....	27,632,871	5,187,133,462
Totals	\$312,295,207,665	63.78%	\$489,615,912,584	\$18,328,694	\$2,266,149,110	\$491,900,390,388

*Exclusive of Class II Railroad Property

Atlantic County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	\$ 252,597,800	75.42%	\$ 334,921,506	.....	\$ 1,474,460	\$ 336,395,966
Atlantic City	6,390,626,492	88.92	7,186,939,375	.....	20,508,348	7,207,447,723
Brightline City	938,020,800	86.44	1,085,169,829	.....	4,776,415	1,089,946,244
Buena Borough	89,464,300	84.37	106,038,047	.....	1,636,398	107,676,445
Buena Vista Township	65,683,736	29.96	219,238,104	.....	611,680	219,849,784
Corbin City	13,453,100	82.37	16,332,524	.....	128,842	16,461,366
Egg Harbor City	120,913,400	101.98	118,585,797	.....	2,863,002	121,428,799
Egg Harbor Township	898,534,200	76.56	1,173,634,013	.....	10,566,860	1,184,200,873
Estell Manor City	21,988,708	33.84	64,978,452	.....	226,573	85,205,025
Folsom Borough	17,566,670	24.85	70,690,825	.....	463,452	71,154,277
Galloway Township	689,395,100	77.88	885,201,721	.....	10,436,896	895,638,617
Hamilton Township	632,553,800	83.60	756,643,301	.....	10,494,782	787,138,083
Hammonctown	417,318,700	86.26	483,791,676	.....	10,528,842	494,320,518
Linwood City	262,279,900	65.35	401,346,442	.....	1,023,495	402,369,937
Longport Borough	277,788,300	58.00	478,945,345	.....	234,458	479,179,801
Margate City	653,863,000	60.82	1,075,078,921	.....	1,311,857	1,076,390,778
Mullica Township	151,512,931	77.56	195,349,318	.....	1,781,983	197,131,301
Northfield City	323,459,100	81.23	398,201,527	.....	1,508,007	399,707,534
Pleasantville City	291,618,700	71.62	407,174,951	.....	14,479,199	421,654,150
Port Republic City	36,875,297	69.47	53,080,894	.....	1,191,988	54,272,880
Somers Point City	474,096,400	79.94	593,085,299	.....	6,583,958	599,649,257
Venitor City	1,048,403,990	107.34	976,713,238	.....	8,444,887	983,158,125
Weymouth Township	46,735,300	83.70	55,838,679	.....	749,292	56,585,971
Totals	\$14,114,749,724	82.36%	\$17,136,937,784	.....	\$110,025,670	\$17,246,963,454

*Exclusive of Class II Railroad Property.

Bergen County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Borough	\$ 457,424,462	82.52%	\$ 731,645,013	.....	\$ 854,465	\$ 732,499,498
Alpine Borough	294,680,890	36.62	763,028,644	.....	329,148	763,355,792
Bergenfield Borough	1,396,002,600	96.08	1,453,281,295	.....	3,006,653	1,456,289,948
Bohota Borough	327,155,600	74.45	439,429,953	.....	533,705	439,963,658
Carlstadt Borough	1,169,125,250	72.53	1,639,494,347	.....	2,645,082	1,642,339,429
Cliffside Park Borough	789,776,900	51.71	1,527,323,342	.....	2,072,640	1,529,395,982
Coaster Borough	343,613,900	38.87	864,007,975	.....	3,393,293	867,401,266
Cresskill Borough	851,516,034	78.78	648,549,148	.....	662,321	649,211,467
Demarest Borough	432,021,740	74.73	578,110,183	.....	385,301	576,495,484
Demott Borough	1,083,666,100	107.10	1,011,629,291	.....	8,464,941	1,020,292,932
Elmwood Park Borough	1,222,782,000	96.22	1,270,819,957	.....	2,946,337	1,273,767,294
East Rutherford Borough	461,762,100	46.10	1,001,564,407	.....	4,316,372	1,005,902,779
Edgewater Borough	807,331,000	86.74	700,174,083	.....	542,195	700,718,276
Emerson Borough	440,184,800	72.64	605,981,278	.....	852,401	606,833,679
Englewood City	2,043,635,900	91.05	2,244,740,143	.....	19,029,428	2,263,769,569
Englewood Cliffs Borough	1,290,652,900	84.21	1,532,659,898	.....	1,530,313	1,534,190,211
Fairlawn Borough	2,377,596,900	94.31	2,521,044,322	.....	15,461,851	2,536,577,424
Fairview Borough	546,467,700	85.62	636,271,082	.....	623,389	638,694,451
Fort Lee Borough	3,281,966,750	86.40	3,775,424,478	.....	14,556,394	3,789,962,873
Franklin Lakes Borough	1,913,954,400	86.55	2,211,365,789	.....	2,276,087	2,213,663,878
Garfield City	1,452,870,500	108.56	1,337,860,365	.....	2,528,389	1,340,408,754
Glen Rock Borough	666,823,700	81.92	1,082,546,482	.....	1,266,512	1,083,814,974
Hackensack City	2,404,236,700	85.79	2,802,469,635	.....	24,338,504	2,826,808,139
Harrington Park Borough	433,297,800	95.72	452,672,189	.....	635,683	453,307,652
Hasbrouck Hgts. Borough	706,897,698	89.97	1,010,000,998	.....	1,324,252	1,011,325,250
Haworth Borough	364,032,400	91.00	422,013,828	.....	392,366	422,408,014
Hillside Borough	617,501,510	89.56	667,725,000	.....	9,637,333	697,362,333
Honokus Borough	265,543,400	48.63	543,612,001	.....	426,566	544,241,567
Leonia Borough	394,972,500	51.01	774,304,058	.....	879,993	775,163,751
Little Ferry Borough	471,665,800	66.48	679,334,581	.....	7,597,278	666,931,659
Lodi Borough	998,157,900	82.31	1,212,861,205	.....	2,060,482	1,214,741,667
Lyndhurst Township	647,762,400	43.52	1,466,424,632	.....	1,693,625	1,490,196,644
Mahwah Township	1,776,276,450	82.45	2,156,786,189	.....	24,394,096	2,161,190,278
Maywood Borough	680,545,400	91.21	746,130,240	.....	1,306,441	747,438,690
Midland Park Borough	521,581,300	88.00	592,706,023	.....	3,051,300	595,757,323

Montvale Borough	811,493,000	49.36	1,236,843,193	.....	1,510,673	1,240,353,868
Moonachie Borough	304,473,000	51.83	592,590,502	.....	682,729	593,283,231
New Milford Borough	959,354,100	101.39	946,201,894	.....	784,747	946,988,641
North Arlington Borough	778,503,800	94.12	828,202,082	.....	670,284	829,072,366
Northvale Borough	349,917,300	89.51	503,405,897	.....	613,480	504,019,157
Norwood Borough	330,756,400	51.81	836,402,825	.....	968,558	839,371,163
Oakland Borough	1,058,253,755	97.96	1,076,250,058	.....	4,822,635	1,063,072,691
Old Tappan Borough	325,163,600	57.47	565,797,112	.....	582,006	566,379,118
Oradell Borough	645,538,800	70.29	918,393,228	.....	1,673,801	920,087,029
Palisades Park Borough	849,001,800	87.00	975,864,138	.....	597,438	978,461,576
Paramus Borough	2,904,497,100	78.06	3,720,852,037	.....	6,907,242	3,727,759,279
Park Ridge Borough	428,290,100	51.19	836,887,513	.....	1,604,468	838,271,981
Remsey Borough	1,345,437,800	86.12	1,528,824,557	.....	13,846,583	1,540,871,140
Ridgely Park Borough	732,616,000	77.17	949,353,378	.....	1,066,813	950,419,989
Ridgely Park Village	411,754,100	55.74	738,704,680	.....	806,441	739,511,321
Ridgewood Village	2,576,128,100	92.64	2,760,792,422	.....	14,706,654	2,785,499,076
River Edge Borough	800,285,450	94.29	848,749,019	.....	12,745,096	661,494,115
Riverdale Township	567,068,000	81.89	919,221,918	.....	635,298	919,857,214
Rochelle Park Township	377,805,000	71.82	525,765,803	.....	32,301,209	558,087,012
Rockleigh Borough	87,700,700	23.44	374,149,744	.....	174,909	374,324,853
Rutherford Borough	1,287,985,250	97.89	1,295,295,996	.....	18,542,727	1,313,838,723
Saddle Brook Township	1,483,631,400	105.85	1,382,741,049	51,711	1,795,555	1,384,588,315
Saddle River Borough	451,616,800	41.00	1,101,503,902	.....	512,218	1,102,016,120
South Hackensack Twp.	357,133,000	91.39	390,779,079	.....	837,408	391,616,487
Teaneck Township	2,849,725,100	99.14	2,874,445,330	.....	5,787,419	2,880,212,749
Tenafly Borough	818,068,540	43.96	1,656,388,854	.....	1,072,316	1,857,481,170
Teterboro Borough	210,017,912	106.17	197,812,859	.....	1,262,817	199,075,676
U. Saddle River Borough	1,154,389,250	89.18	1,294,736,952	.....	5,025,018	1,298,763,968
Waldwick Borough	664,807,100	87.82	756,510,728	.....	986,739	759,477,487
Wallington Borough	649,263,271	111.35	583,083,315	.....	1,435,475	584,516,790
Washington Township	839,167,600	74.51	857,828,211	.....	878,779	658,504,990
Westwood Borough	834,152,800	73.65	861,035,709	.....	1,211,511	862,247,220
Woodcliff Lakes Borough	442,136,200	44.90	964,713,140	.....	1,402,728	966,115,886
Wood-Ridge Borough	313,288,863	49.93	627,456,185	.....	527,534	627,983,899
Wyckoff Township	1,194,391,800	64.67	1,848,902,428	.....	5,564,148	1,852,486,574
Totals	\$63,345,902,175	78.22%	\$80,988,527,322	\$163,049	\$310,781,068	\$81,299,471,439

*Exclusive of Class II Railroad Property.

Burlington County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Township	\$ 43,310,000	83.91%	\$ 87,767,173	.....	\$ 1,109,293	\$ 88,876,486
Beverly City	36,953,915	56.49	66,599,273	.....	143,861	66,743,234
Bordentown City	61,161,050	35.71	171,327,499	.....	219,450	171,546,949
Bordentown Township	250,952,090	64.97	366,256,412	.....	4,321,118	390,579,526
Burlington City	151,599,545	43.90	345,329,280	.....	3,327,785	348,657,025
Burlington Township	405,017,731	69.97	576,644,635	.....	2,599,706	581,444,541
Chesterfield Township	61,202,900	52.60	154,376,137	.....	656,686	155,234,823
Cinnaminson Township	412,727,034	54.19	761,629,515	.....	3,699,094	765,528,609
Delanco Township	70,525,600	47.59	146,184,158	.....	273,758	148,467,916
Delran Township	296,102,650	46.73	607,639,750	.....	1,593,213	609,172,963
Eastampton Township	157,741,800	106.09	146,686,775	.....	1,245,921	149,932,696
Edgewater Park Twp.	172,052,964	64.97	264,619,092	.....	636,941	265,456,033
Evesham Township	893,419,700	51.77	1,725,747,924	.....	11,692,612	1,737,640,536
Fieldsboro Borough	19,060,200	85.16	22,405,120	.....	36,716	22,443,836
Florence Township	254,041,615	66.39	382,650,422	.....	1,448,331	384,096,753
Hainesport Township	177,759,000	103.71	171,400,058	.....	1,419,453	172,619,511
Lumberton Township	159,489,700	51.25	311,199,415	.....	893,170	312,092,585
Mansfield Township	245,244,700	97.64	251,172,368	.....	2,538,095	253,708,463
Maple Shade Township	650,597,500	93.31	697,243,061	.....	2,448,565	899,691,626
Medford Township	1,273,177,300	98.55	1,291,909,995	.....	7,724,888	1,299,634,883

Medford Lakes Borough	130,556,050	58.00	225,096,638	.....	434,718	225,531,356
Moorestown Township	1,286,394,000	92.97	1,397,191,268	.....	22,771,884	1,419,963,152
Mount Holly Township	219,318,885	74.19	295,617,853	.....	8,108,597	303,726,450
Mount Laurel Township	1,522,369,600	77.62	1,961,311,002	.....	11,393,500	1,972,704,502
New Hanover Township	28,131,300	101.51	27,712,836	.....	2,311,447	30,024,283
North Hanover Township	156,421,460	100.06	156,327,663	.....	1,095,410	157,423,073
Palmyra Borough	156,689,450	64.01	244,804,640	.....	718,334	245,522,974
Pemberton Borough	28,133,250	80.59	34,909,108	.....	1,159,949	36,069,057
Pemberton Township	289,107,995	43.16	669,851,703	.....	3,947,383	673,799,086
Riverside Township	117,163,700	47.95	244,345,568	.....	1,247,271	245,592,839
Riverton Borough	93,910,500	72.71	129,157,612	.....	316,725	129,474,337
Shamong Township	284,974,300	104.23	273,409,095	.....	2,561,420	275,970,515
Southampton Township	437,487,800	98.88	442,443,163	.....	4,792,010	447,235,173
Springfield Township	183,692,225	110.95	165,563,069	.....	1,759,953	167,323,022
Tabernacle Township	175,207,000	54.96	318,790,029	.....	874,871	319,664,900
Washington Township	21,287,475	56.40	37,743,750	.....	775,605	38,519,355
Westampton Township	259,074,400	98.95	262,088,417	.....	2,179,280	264,267,697
Willingboro Township	884,143,180	89.23	990,858,657	.....	4,259,841	995,118,498
Woodland Township	53,476,800	96.82	55,233,216	.....	999,239	56,232,455
Wrightstown Borough	20,947,650	104.62	20,022,606	.....	1,893,621	21,916,227
Totals	\$12,162,674,214	73.68%	\$16,507,680,135	.....	\$122,167,792	\$16,629,847,927

*Exclusive of Class II Railroad Property.

Camden County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Borough	\$ 223,305,280	71.14%	\$ 313,895,530	.....	\$ 601,172	\$ 314,496,702
Audubon Park Borough	3,798,800	100.24	3,789,505	.....	53,869	3,843,374
Barrington Borough	164,176,000	73.88	222,219,816	.....	789,441	223,009,257
Bellmawr Borough	434,820,500	110.79	392,472,696	.....	1,360,284	393,832,980
Berlin Borough	97,552,881	39.96	244,126,329	.....	3,153,657	247,279,986
Berlin Township	81,668,850	40.34	202,446,331	.....	521,113	202,987,444
Brooklawn Borough	26,927,950	45.94	58,615,477	.....	289,690	58,905,167
Camden City	221,877,798	24.93	889,200,947	\$ 26,899	18,257,854	907,485,700
Cherry Hill Township	1,421,618,095	33.05	4,301,416,324	.....	8,677,302	4,310,093,628
Cheeshurst Borough	15,148,389	47.62	31,806,781	.....	184,874	31,991,655
Clementon Borough	59,978,200	48.21	124,410,288	.....	804,666	125,014,954
Collingswood Borough	259,315,000	59.61	435,019,292	.....	5,890,879	440,910,171
Gibbstown Borough	87,720,500	78.93	114,028,388	.....	1,138,641	115,165,029
Gloucester City	128,821,900	48.58	278,560,541	.....	4,203,611	280,764,152
Gloucester Township	601,019,744	42.56	1,412,170,451	.....	6,298,936	1,418,469,387
Haddon Township	232,048,650	39.77	583,471,587	.....	750,286	584,221,873
Haddonfield Borough	440,397,100	51.67	852,328,495	.....	8,082,104	860,408,599
Haddon Heights Borough	227,990,500	87.90	335,773,932	.....	1,058,555	336,830,487
Hi-Nella Borough	14,245,100	64.74	22,003,553	.....	130,031	22,133,584
Laurel Springs Borough	43,870,850	67.80	84,705,873	.....	9,384,693	74,090,666

Lawnside Borough	42,983,108	53.78	79,923,964	.....	174,510	80,098,474
Lindenwold Borough	279,592,700	64.24	435,231,476	.....	2,010,893	437,242,369
Magnolia Borough	53,182,150	41.32	128,659,608	.....	197,373	128,656,981
Merchanville Borough	90,736,750	62.64	144,854,326	.....	10,397,300	155,251,626
Mt. Ephraim Borough	104,174,020	71.31	146,086,131	.....	982,401	147,068,532
Oaklyn Borough	48,812,400	35.35	136,083,168	.....	200,256	138,283,424
Pennsauken Township	561,383,800	40.16	1,397,892,928	.....	3,700,794	1,401,593,722
Pine Hill Borough	92,988,800	54.37	171,029,612	.....	664,391	171,694,003
Pine Valley Borough	6,515,300	64.92	10,035,890	.....	25,873	10,061,763
Runnemede Borough	96,079,550	36.05	266,517,476	.....	929,574	267,447,050
Somerdale Borough	126,040,250	71.82	175,494,639	.....	722,712	176,217,351
Stratford Borough	104,509,700	38.37	272,373,469	.....	918,389	273,291,858
Tavistock Borough	2,881,600	101.40	2,841,815	.....	5,048	2,846,863
Voorhees Township	1,216,189,119	80.06	1,519,097,076	.....	7,025,013	1,526,122,089
Waterford Township	159,109,645	50.57	314,632,480	.....	1,558,206	316,190,686
Winslow Township	360,484,550	47.95	751,792,596	.....	4,366,578	756,159,174
Woodlynne Borough	34,544,300	75.17	45,954,902	.....	108,568	46,063,470
Totals	\$8,186,293,427	48.38%	\$16,880,959,792	\$26,899	\$105,417,537	\$16,986,404,228

*Exclusive of Class II Railroad Property.

Cape May County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Borough	\$ 881,888,200	70.14%	\$ 1,257,322,783	.....	\$ 3,121,259	\$ 1,260,444,042
Cape May City	585,333,300	90.42	647,349,370	.....	1,766,913	649,118,283
Cape May Point Borough	84,091,900	74.12	113,453,724	.....	54,483	113,508,207
Dennis Township	149,248,772	64.49	231,429,325	.....	2,220,471	233,649,796
Lower Township	740,843,950	69.88	1,060,165,927	.....	8,810,297	1,068,978,224
Middle Township	456,171,950	76.90	593,201,495	.....	7,682,045	600,883,540
North Wildwood City	878,114,414	114.09	594,367,967	.....	1,324,559	595,892,526
Ocean City	3,320,231,200	116.02	2,861,774,866	.....	6,340,512	2,866,115,378
Sea Isle City	744,225,100	90.72	820,353,948	.....	3,062,924	823,416,870
Stone Harbor Borough	793,032,800	92.24	859,749,133	.....	880,257	860,629,390
Upper Township	422,050,050	69.95	803,359,614	.....	9,739,307	613,098,921
West Cape May Borough	90,418,490	103.69	87,200,781	.....	637,294	87,838,075
West Wildwood Borough	47,895,000	102.17	46,877,753	.....	71,483	46,949,238
Wildwood City	424,764,719	82.77	513,186,806	.....	8,493,816	519,680,622
Wildwood Crest Borough	499,787,500	74.51	870,738,827	.....	955,254	671,694,081
Woodbine Borough	31,874,400	84.70	\$37,832,113	.....	1,904,560	39,538,873
Totals	\$9,949,949,545	90.47%	\$10,998,164,430	.....	\$55,065,434	\$11,053,229,864

*Exclusive of Class II Railroad Property.

Cumberland County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	\$ 160,049,650	57.36%	\$ 279,026,935	.....	\$ 4,927,631	\$ 263,954,566
Commercial Township	101,706,250	106.10	95,856,860	.....	2,460,293	96,319,153
Deerfield Township	78,560,040	106.94	72,113,126	.....	1,255,538	73,368,664
Downe Township	20,621,900	39.34	52,928,063	.....	366,056	53,294,119
Fairfield Township	92,962,200	107.36	66,589,232	.....	1,265,675	67,854,907
Greenwich Township	33,278,900	96.11	34,625,645	.....	440,745	35,066,590
Hopewell Township	126,992,200	110.37	115,060,433	.....	1,422,332	118,482,765
Lawrence Township	24,729,424	37.90	65,249,140	.....	846,738	66,097,878
Maurice River Township	63,894,199	66.26	96,429,519	.....	1,237,231	97,666,750
Millville City	615,567,300	93.32	659,652,057	.....	6,111,504	665,763,561
Shiloh Borough	10,349,130	90.62	11,420,360	.....	179,208	11,599,568
Slow Creek Township	39,972,400	92.24	43,335,212	.....	705,794	44,041,006
Upper Deerfield Township	166,747,600	74.23	224,636,400	.....	1,641,062	226,277,462
Vineland City	1,103,356,500	77.89	1,416,559,892	.....	16,124,758	1,432,684,650
Totals	\$2,639,009,693	81.11%	\$3,253,485,074	.....	\$36,966,565	\$3,292,471,639

*Exclusive of Class II Railroad Property

Essex County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	\$ 469,790,200	29.80%	\$ 1,576,477,181	.....	\$ 2,544,900	\$ 1,579,022,081
Bloomfield Township	438,707,100	18.12	2,410,083,333	.....	2,478,800	2,412,607,532
Caldwell Borough Township	109,208,800	22.52	484,940,497	.....	1,944,800	486,885,087
Cedar Grove Township	283,478,400	27.53	1,029,899,984	.....	585,400	1,030,285,364
East Orange City	369,542,100	30.18	1,224,480,239	430,382	9,512,900	1,234,403,521
Essex Falls Township	89,982,400	18.64	375,334,764	.....	109,700	375,444,464
Fairfield Township	1,827,916,000	107.24	1,518,011,938	.....	15,191,500	1,533,203,436
Glen Ridge Township	242,233,900	41.04	590,238,548	.....	765,800	591,004,148
Irvington Township	300,087,500	23.01	1,304,074,318	.....	5,030,800	1,309,104,918
Livingston Township	873,985,800	27.15	3,219,028,151	.....	5,234,900	3,224,281,051
Maplewood Township	546,406,800	36.91	1,480,375,508	27,325	1,387,000	1,481,789,833
Millburn Township	1,845,182,700	50.10	3,283,797,804	.....	8,214,300	3,292,012,104
Montclair Township	3,038,830,300	103.08	2,948,468,368	102,078	16,783,000	2,963,353,448
Newark City	988,989,700	17.43	5,674,085,978	956,356	50,945,700	5,725,970,034
North Caldwell Township	299,977,400	42.36	708,161,945	.....	407,500	708,589,445
Nutley Township	495,446,000	26.64	1,859,782,282	.....	3,153,700	1,862,935,982
Orange City Township	119,391,100	20.76	575,101,638	227,270	520,400	575,849,308
Roseland Borough	248,251,300	24.72	1,004,252,832	.....	581,900	1,004,834,732
South Orange Village Twp.	258,145,800	22.99	1,114,161,809	72,540	2,929,200	1,117,163,549
Verona Township	530,284,800	47.51	1,116,154,073	.....	1,035,100	1,117,189,173
West Caldwell Township	1,173,408,800	108.97	1,096,951,108	.....	1,941,800	1,098,892,908
West Orange Township	1,428,698,900	50.12	2,850,552,474	.....	8,122,800	2,858,675,274
Totals	\$15,551,881,000	41.54%	\$37,442,172,748	\$1,865,350	\$139,419,300	\$37,583,457,398

*Exclusive of Class II Railroad Property.

Gloucester County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Borough	\$ 104,655,100	75.42%	\$ 138,763,060	.....	\$ 1,746,191	\$ 140,509,251
Deptford Township	502,168,100	65.71	764,218,688	.....	3,313,303	787,531,991
East Greenwich Township	126,715,300	64.78	195,608,676	.....	1,253,567	196,862,243
Elk Township	71,471,300	69.99	102,116,445	.....	1,006,941	103,123,386
Franklin Township	326,452,100	81.52	400,456,452	.....	4,495,481	404,951,933
Glassboro Borough	197,900,300	58.55	338,002,220	.....	8,715,408	346,717,628
Greenwich Township	330,105,400	62.92	524,643,039	.....	532,680	525,175,719
Harrison Township	110,264,600	71.93	153,294,314	.....	1,901,849	155,196,163
Logan Township	295,406,600	109.55	269,654,587	.....	1,755,728	271,410,315
Mantua Township	238,741,900	76.50	312,080,915	.....	2,859,510	314,940,425
Monroe Township	473,781,350	69.96	677,217,481	.....	9,857,284	687,074,765
National Park Borough	49,196,600	74.56	65,982,564	.....	176,433	66,158,997
Newfield Borough	28,864,200	60.93	47,372,723	.....	221,816	47,594,539
Paulsboro Borough	184,521,900	101.10	182,514,243	.....	2,160,810	184,675,053
Pitman Borough	167,810,400	58.13	288,681,232	.....	622,894	289,304,126
South Harrison Township	48,967,300	77.13	63,486,711	.....	602,832	64,089,543
Swedesboro Borough	25,808,600	54.16	47,652,511	.....	1,174,138	48,826,649
Washington Township	673,313,700	45.44	1,481,764,305	.....	4,556,653	1,486,320,958
Wenonah Borough	57,201,100	58.46	97,846,562	.....	314,570	98,161,132
West Deptford Township	570,565,700	66.19	862,011,135	.....	2,478,980	864,490,915
Westville Borough	101,723,200	82.65	123,077,072	.....	770,002	123,847,074
Woodbury City	211,193,000	64.90	325,412,943	.....	7,684,099	333,097,042
Woodbury Heights Borough	125,249,300	102.69	121,968,351	.....	984,569	122,952,920
Woolwich Township	37,587,900	49.69	75,644,798	.....	1,010,220	76,655,018
Totals	\$5,059,664,950	66.06%	\$7,659,471,827	.....	\$60,195,958	\$7,719,667,785

*Exclusive of Class II Railroad Property.

Hudson County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	\$ 424,025,300	16.76%	\$ 2,529,983,890	.....	\$ 2,308,764	\$ 2,532,292,654
East Newark Borough	39,142,800	46.22	84,687,581	.....	929,852	85,617,433
Guttenburg Town	270,613,000	59.41	455,500,757	.....	354,901	455,855,658
Harrison Town	548,478,350	87.76	626,114,802	.....	1,788,877	627,903,679
Hoboken City	1,745,872,000	111.67	1,563,241,694	\$ 6,701,903	2,599,401	1,572,542,998
Jersey City City	6,500,783,019	80.38	8,087,562,850	3,154,454	64,023,005	8,154,740,309
Kearny Town	1,105,450,400	50.02	2,210,016,793	909,060	8,770,424	2,219,696,277
North Bergen Township	730,281,736	31.47	2,320,564,779	.....	5,316,533	2,325,881,312
Secaucus Town	3,015,634,100	139.67	2,159,113,697	377,465	8,390,101	2,167,881,263
Union City City	288,977,242	20.00	1,444,886,210	.....	5,184,268	1,450,070,478
Weehawken Township	145,896,137	19.02	767,066,966	.....	249,893	767,316,659
West New York Town	190,232,535	15.53	1,224,935,834	.....	262,466	1,225,198,300
Totals	\$15,006,186,419	63.93%	\$23,473,675,853	\$11,142,882	\$100,178,285	\$23,584,997,020

*Exclusive of Class II Railroad Property.

Hunterdon County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Township	\$ 141,910,840	50.57%	\$ 280,622,583	.....	\$ 495,830	\$ 281,118,413
Bethlehem Township	120,651,521	49.17	245,376,288	.....	333,408	245,709,696
Bloomersburg Borough	23,480,700	45.49	51,617,279	.....	56,373	51,673,652
Califon Borough	33,654,420	44.25	76,055,186	.....	151,188	76,206,374
Clinton Town	126,496,700	76.83	164,844,930	.....	472,153	165,117,083
Clinton Township	542,167,603	45.92	1,180,678,578	.....	1,448,858	1,182,127,436
Delaware Township	186,956,995	54.57	342,600,321	.....	1,131,680	343,732,001
East Amwell Township	378,831,637	117.68	321,916,755	.....	1,229,142	323,145,897
Flemington Borough	215,292,088	66.53	323,601,515	.....	750,400	324,351,915
Franklin Township	300,497,595	109.29	274,954,337	.....	14,425,102	289,379,439
Frenchtown Borough	40,449,990	47.42	85,301,539	.....	130,650	85,432,189
Glen Gardner Borough	101,685,818	110.31	92,181,867	.....	443,354	92,625,221
Hampton Borough	58,528,866	86.97	67,295,465	.....	360,020	67,655,485
High Bridge Borough	228,070,449	107.98	211,215,456	.....	455,675	211,671,131
Holland Township	358,911,097	97.88	366,684,815	.....	2,627,275	369,312,090
Kingwood Township	104,943,588	46.48	225,782,246	.....	616,755	226,399,001
Lambertville City	300,024,700	112.60	266,451,776	.....	693,522	267,145,298
Lebanon Borough	49,070,707	51.50	95,282,926	.....	185,200	95,468,126
Lebanon Township	509,544,789	116.09	438,922,206	.....	1,415,439	440,337,645
Milford Borough	90,100,470	99.67	90,398,786	.....	257,512	90,656,298
Raritan Township	1,277,133,700	100.32	1,273,059,908	.....	4,453,600	1,277,513,508
Readington Township	521,898,278	44.02	1,185,593,544	.....	1,802,515	1,187,396,059
Stockton Borough	42,250,400	124.77	33,862,827	.....	241,698	34,104,325
Tewksbury Township	411,330,932	57.35	717,229,175	.....	971,313	718,200,468
Union Township	433,041,415	116.42	371,964,796	.....	1,209,746	373,174,542
West Amwell Township	213,542,918	111.27	191,914,189	.....	686,934	192,601,123
Totals	\$6,810,466,216	75.88%	\$8,975,209,093	.....	\$37,045,342	\$ 9,012,254,435

*Exclusive of Class II Railroad Property.

Mercer County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Township	\$ 1,267,035,800	101.54%	\$ 1,247,819,362	.....	\$ 4,334,361	\$ 1,252,153,743
Ewing Township	228,190,588	14.09	1,619,521,561	\$ 47,917	3,942,127	1,823,511,605
Hamilton Township	1,254,623,350	32.32	3,881,879,177	.....	17,194,100	3,899,073,277
Hightstown Borough	49,646,600	20.39	243,494,650	.....	1,801,327	245,298,177
Hopewell Borough	63,112,250	45.33	139,226,436	.....	699,613	139,928,049
Hopewell Township	609,235,110	53.11	1,147,119,394	.....	2,236,181	1,149,355,575
Lawrence Township	554,360,466	26.12	2,122,436,700	.....	2,706,358	2,125,145,058
Pennington Borough	94,600,455	45.53	206,215,363	.....	1,455,390	209,670,753
Princeton Borough	431,050,200	46.03	936,454,921	64,831	5,314,018	941,833,868
Princeton Township	742,252,400	42.45	1,746,533,333	.....	1,665,278	1,750,218,611
Trenton City	291,100,165	17.29	1,683,633,112	436,636	7,283,006	1,691,352,756
Washington Township	99,305,900	26.11	360,336,653	.....	866,940	381,203,593
West Windsor Township	737,157,400	44.03	1,674,216,216	.....	12,160,733	1,666,396,949
Totals	\$6,421,692,664	37.70%	\$17,032,889,096	\$549,486	\$61,701,428	\$17,095,140,012

*Exclusive of Class II Railroad Property.

Middlesex County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carleton Borough	\$ 1,068,445,300	96.81%	\$ 1,103,651,792	.....	\$ 3,195,585	\$ 1,106,847,377
Crabury Township	300,472,800	73.40	409,363,215	.....	1,386,017	410,749,232
Dunellen Borough	144,924,900	44.34	328,849,120	\$ 89,654	3,349,683	330,288,457
East Brunswick Township	1,805,635,900	59.43	3,038,256,100	.....	12,638,200	3,050,894,300
Edison Township	7,286,476,300	98.66	7,385,441,212	.....	32,533,968	7,417,975,180
Helmetta Borough	33,287,700	80.80	54,930,188	.....	106,738	55,036,938
Highland Park Borough	303,235,400	44.93	874,906,289	.....	844,992	675,751,291
Jamesburg Borough	121,266,900	81.58	196,925,788	.....	1,891,878	198,817,688
Metuchen Borough	447,467,100	48.54	981,467,770	.....	9,713,303	\$71,181,073
Middlesex Borough	483,552,500	58.53	828,181,797	.....	1,938,626	828,098,423
Milltown Borough	248,177,500	53.29	465,711,786	.....	454,236	456,166,002
Monroe Township	453,007,500	25.54	1,773,717,688	.....	2,747,894	1,776,465,592
New Brunswick City	855,479,900	48.38	1,355,417,494	.....	68,407,456	1,423,824,950
North Brunswick Township	1,117,804,200	50.22	2,225,814,815	.....	3,799,683	2,229,614,488
Old Bridge Township	1,491,397,200	54.72	2,725,506,579	.....	7,034,961	2,732,541,540
Perth Amboy City	332,928,900	18.41	1,808,413,362	319,330	1,258,208	1,809,990,900
Plataway Township	2,258,841,500	74.98	3,012,592,025	.....	42,192,341	3,054,784,366
Plainboro Township	875,235,300	81.03	1,434,106,869	.....	5,237,123	1,439,343,792
Sayreville Borough	726,833,400	37.03	1,962,823,118	.....	7,737,548	1,970,580,664
South Amboy City	175,888,500	50.41	348,479,468	701,207	1,008,727	350,189,402
South Brunswick Township	2,931,344,800	108.69	2,698,977,459	.....	16,473,222	2,713,450,681
South Plainfield Borough	1,363,311,800	75.55	1,804,515,950	.....	10,188,045	1,814,703,995
South River Borough	359,502,800	56.40	637,415,957	.....	882,767	638,298,724
Spotswood Borough	188,129,700	50.80	370,334,055	195,200	2,473,155	373,002,410
Woodbridge Township	3,389,809,400	54.84	8,181,271,899	82,637	20,954,600	8,202,308,936
Totals	\$28,582,236,800	65.24%	\$43,781,051,403	\$1,388,028	\$258,446,958	\$44,040,886,387

*Exclusive of Class II Railroad Property.

Monmouth County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Township	\$ 394,157,507	41.62%	\$ 947,038,700	.....	\$ 1,249,728	\$ 946,286,428
Allentown Borough	111,907,300	99.22	112,767,039	.....	302,042	113,089,081
Allentown Borough	62,702,150	76.30	82,178,440	.....	1,931,869	84,110,309
Asbury Park City	400,944,800	93.40	429,277,088	.....	13,228,613	442,505,701
Atlantic Highlands Borough	150,632,874	47.05	320,579,968	.....	871,933	321,451,699
Avon-By-The-Sea Borough	261,126,300	120.10	217,425,729	.....	326,626	217,752,355
Belmar Borough	513,598,000	112.06	458,325,004	.....	752,300	459,077,304
Bradley Beach Borough	338,358,800	108.44	309,172,880	.....	543,503	303,716,383
Brielle Borough	259,374,200	46.98	552,094,934	.....	346,522	552,441,456
Colts Neck Township	903,359,300	102.94	877,559,064	.....	4,489,116	882,048,180
Deal Borough	510,311,000	97.54	523,161,259	.....	793,337	523,974,596
Eatonville Borough	440,904,400	45.32	972,869,373	.....	5,377,608	978,246,981
Englishtown Borough	32,891,980	59.09	55,325,707	.....	1,775,434	57,101,141
Fair Haven Borough	310,948,600	82.43	496,075,444	.....	432,081	498,507,505
Farmingdale Borough	30,752,200	43.06	71,417,092	.....	1,481,655	72,898,747
Freehold Borough	203,252,400	40.47	502,229,800	.....	9,915,717	512,145,517
Freehold Township	737,648,700	44.98	1,640,392,841	.....	35,078,811	1,675,469,652
Hazlet Township	592,628,900	57.52	1,030,297,114	.....	1,629,454	1,031,928,568
Highlands Borough	144,892,600	47.17	306,747,509	.....	237,413	306,984,924
Holmdel Township	905,783,945	53.39	1,896,542,321	.....	9,887,203	1,706,428,524
Howell Township	915,560,400	42.50	2,154,259,765	.....	5,595,823	2,159,855,368
Interlaken Borough	105,206,300	86.47	118,919,747	.....	197,831	119,117,576
Keansburg Borough	113,927,310	36.03	316,201,249	.....	287,140	316,486,389
Keapport Borough	151,876,400	49.34	307,815,971	.....	5,113,922	312,929,893
Little Silver Borough	561,380,325	97.20	577,551,775	.....	3,107,748	580,659,523
Loch Arbour Village	31,302,100	83.73	37,384,569	.....	86,639	37,471,206
Long Branch City	1,616,892,700	108.13	1,496,322,945	79,905	10,519,081	1,505,921,931
Manalapan Township	836,075,600	47.15	1,773,225,027	.....	2,988,372	1,776,213,399
Manasquan Borough	285,881,700	44.69	594,499,217	.....	450,821	594,950,036
Marlboro Township	882,506,471	41.74	2,086,378,704	.....	5,850,714	2,072,229,416

Matawan Borough	497,073,300	109.80	452,707,923	.....	1,587,738	454,295,661
Middletown Township	2,383,641,800	47.94	4,972,135,586	.....	11,428,876	4,983,584,482
Millstone Township	527,770,080	108.55	486,199,982	.....	2,396,547	488,596,529
Monmouth Beach Borough	380,082,900	93.13	408,120,799	.....	445,107	408,585,906
Neptune Township	683,515,800	46.41	1,472,776,988	.....	3,251,249	1,476,028,237
Neptune City Borough	103,538,600	45.29	228,612,497	.....	285,089	228,897,586
Ocean Township	863,824,100	48.07	1,797,012,898	.....	2,381,532	1,799,394,430
Oceanport Borough	218,831,500	45.53	480,631,452	.....	489,884	481,101,336
Red Bank Borough	868,586,100	114.42	759,120,870	109,962	14,878,355	774,107,187
Roosevelt Borough	23,662,660	54.60	43,338,205	.....	59,508	43,397,713
Rumson Borough	514,507,000	46.20	1,113,651,515	.....	764,884	1,114,416,399
Sea Bright Borough	139,796,200	59.73	234,046,878	.....	470,210	234,517,088
Sea Girt Borough	617,781,500	114.33	540,349,427	.....	617,141	540,988,588
Shrewsbury Borough	422,699,100	105.67	400,018,075	.....	2,956,238	402,974,313
Shrewsbury Township	17,836,000	52.33	34,274,795	.....	38,634	34,313,429
South Belmar Borough	125,880,200	105.59	119,216,024	.....	252,244	119,488,288
Spring Lake Borough	851,270,000	110.05	773,530,214	.....	2,924,357	776,454,571
Spring Lake Hts. Borough	249,547,640	57.03	437,572,576	.....	499,873	438,072,449
Tinton Falls Borough	438,157,400	53.55	818,221,102	.....	1,700,578	819,921,680
Union Beach Borough	98,477,900	35.80	275,077,933	.....	223,533	275,301,466
Upper Freehold Township	102,434,515	37.84	270,704,321	.....	982,595	271,686,916
Wall Township	2,012,124,900	109.61	1,835,712,891	.....	7,975,142	1,843,688,033
West Long Branch Boro	278,079,000	52.10	533,740,883	.....	693,401	534,434,284
Totals	\$25,185,806,537	63.71%	\$39,531,850,107	\$189,887	\$182,107,553	\$39,714,147,527

*Exclusive of Class II Railroad Property.

Morris County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
	1	2	3	4	5	6
TAXING DISTRICT	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed to True Value of Real Property	Aggregate True Value of Real Property*	Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
Boonton Town	\$ 225,001,600	43.43%	\$ 518,078,747	\$ 47,965	\$ 6,280,783	\$ 524,407,495
Boonton Township	174,931,330	44.73	391,082,786	.....	531,523	391,614,309
Butler Borough	286,874,200	64.55	444,421,689	.....	736,977	445,158,666
Chatham Borough	329,108,656	39.14	840,849,913	81,757	547,398	841,479,068
Chatham Township	420,342,223	38.68	1,086,717,226	.....	678,009	1,087,395,235
Chester Borough	135,631,600	78.81	172,099,480	.....	865,664	172,985,144
Chester Township	338,895,800	53.97	627,933,667	.....	960,390	628,894,057
Denville Township	874,143,310	71.22	1,227,384,597	175,586	4,274,818	1,231,835,001
Dover Town	310,200,618	45.55	681,011,236	90,593	6,040,030	687,141,859
East Hanover Township	1,074,492,300	77.06	1,394,358,033	.....	2,891,632	1,397,249,665
Florham Park Borough	1,095,236,270	74.76	1,465,003,036	.....	3,986,318	1,468,989,352
Hanover Township	993,693,050	51.80	1,860,391,988	.....	25,554,527	1,885,946,515
Harding Township	674,835,668	69.34	973,227,095	.....	1,581,115	974,808,210
Jefferson Township	256,381,920	23.17	1,106,525,334	.....	1,221,271	1,107,746,605
Kinnelon Borough	776,708,750	80.00	970,885,938	.....	2,245,104	973,131,042
Lincoln Park Borough	325,212,865	46.88	693,713,449	.....	1,272,541	694,985,990
Madison Borough	840,228,150	57.75	1,454,940,519	92,369	37,649,097	1,492,681,985
Mendham Borough	168,980,960	28.61	590,636,001	.....	1,002,128	591,638,129
Mendham Township	180,397,562	23.27	775,236,622	.....	477,662	775,714,284
Mine Hill Township	73,831,700	35.35	208,859,123	.....	273,318	209,132,441

Montville Township	938,450,700	54.64	1,717,515,922	.....	2,751,605	1,720,267,527
Morris Township	2,992,131,300	112.49	2,859,908,703	.....	10,232,411	2,670,141,114
Morris Plains Borough	393,676,345	52.85	744,893,746	.....	1,841,591	746,735,337
Morristown Town	1,302,914,725	90.32	1,442,553,947	151,170	39,233,041	1,481,938,158
Mountain Lakes Borough	209,825,700	40.50	518,088,148	.....	1,068,236	519,156,384
Mt. Arlington Borough	64,625,900	29.50	219,070,847	.....	231,584	219,302,441
Mt. Olive Township	622,915,271	44.41	1,402,646,411	.....	2,921,749	1,405,568,180
Netcong Borough	43,897,140	27.52	159,509,956	.....	1,646,109	161,156,065
Par-Troy Hills Township	2,452,381,700	50.98	4,810,478,031	.....	10,166,210	4,820,644,241
Passaic Township	474,601,775	65.75	721,827,795	.....	6,724,957	728,552,752
Pequanock Township	603,417,600	59.91	1,007,206,810	.....	1,166,408	1,008,373,218
Randolph Township	779,255,664	48.09	1,820,411,029	.....	4,405,363	1,624,818,392
Riverdale Borough	60,839,500	21.69	280,495,620	.....	2,790,161	283,285,781
Rockaway Borough	102,866,200	22.37	459,839,964	.....	415,459	460,255,423
Rockaway Township	993,373,083	58.99	1,683,968,610	.....	2,768,908	1,686,737,518
Roxbury Township	657,718,400	44.70	1,471,405,817	87,055	14,603,655	1,486,096,527
Victory Gardens Borough	18,821,180	52.99	35,140,932	.....	32,655	35,173,587
Washington Township	550,892,100	45.62	1,207,587,076	.....	2,118,441	1,209,685,517
Wharton Borough	137,240,000	46.19	297,120,589	.....	342,820	297,463,409
Totals	\$22,924,762,815	57.39%	\$39,943,006,432	\$728,495	\$204,531,676	\$40,148,264,603

*Exclusive of Class II Railroad Property.

Ocean County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barneget Township	\$ 418,936,120	79.35%	\$ 527,959,824	.....	\$ 5,803,659	\$ 533,763,483
Barneget Light Borough	362,715,784	100.83	359,730,025	.....	457,781	360,187,806
Bay Head Borough	245,869,200	58.59	419,643,625	\$ 412,763	390,455	420,446,843
Beach Haven Borough	277,973,676	49.91	556,949,862	.....	968,383	557,918,245
Beachwood Borough	388,786,500	101.74	382,137,311	.....	854,278	382,991,589
Berkeley Township	1,032,926,900	42.99	2,402,714,352	.....	5,208,279	2,407,922,631
Brick Township	1,745,903,050	37.55	4,849,542,077	.....	9,625,298	4,659,167,375
Dover Township	2,791,165,300	47.95	5,820,991,241	.....	18,321,015	5,839,312,256
Eaglewood Township	93,501,800	86.86	107,646,558	.....	392,950	108,039,508
Harvey Cedars Borough	437,648,600	101.84	429,741,359	.....	898,389	430,639,748
Island Heights Borough	61,849,000	48.64	127,156,661	.....	116,834	127,273,495
Jackson Township	1,534,014,410	98.99	1,549,666,037	.....	8,442,962	1,558,108,999
Lacey Township	588,147,400	37.46	1,570,067,806	.....	4,599,634	1,574,667,440
Lakehurst Borough	58,983,700	86.55	68,149,856	.....	2,906,746	71,056,602
Lakewood Township	1,150,036,600	61.41	1,872,718,775	.....	13,382,743	1,886,101,518

Lavallette Borough	384,353,300	56.68	678,110,974	.....	2,649,247	680,760,221
Little Egg Harbor Township	397,647,200	47.38	839,272,267	.....	6,878,660	846,150,927
Long Beach Township	1,473,899,130	61.05	2,414,249,189	.....	3,333,090	2,417,582,279
Manchester Township	1,698,374,700	99.59	1,705,366,703	.....	10,879,099	1,716,245,802
Manitowick Borough	239,771,200	56.19	426,715,074	.....	195,532	426,910,606
Ocean Township	200,586,524	50.47	397,437,139	.....	767,656	398,204,795
Pine Beach Borough	124,771,500	112.50	110,908,089	.....	274,273	111,182,362
Pine Beach Borough	61,723,350	51.74	119,295,226	.....	120,866	119,416,092
Plumsted Township	173,832,305	80.48	215,994,415	.....	3,095,683	219,090,098
Pt. Pleasant Borough	1,611,478,800	118.77	1,356,806,264	.....	8,074,466	1,364,880,730
Pt. Pleasant Beach Borough ..	775,370,600	110.23	703,411,594	.....	868,142	704,279,736
Seaside Heights Borough	270,777,440	83.13	325,727,704	.....	522,553	326,250,257
Seaside Park Borough	485,874,400	109.25	444,736,293	.....	852,716	445,589,009
Ship Bottom Borough	193,676,644	47.12	411,028,531	.....	364,179	411,392,710
South Toms River Borough	93,683,100	89.74	104,393,916	.....	554,078	104,947,994
Stafford Township	650,586,700	49.64	1,310,609,790	.....	5,567,349	1,316,177,139
Surf City Borough	250,703,500	49.31	508,423,241	.....	1,790,813	510,214,054
Tuckerton Borough	172,267,500	98.91	174,165,908	.....	989,252	175,155,160
Totals	\$20,447,836,033	61.79%	\$33,091,467,686	\$412,763	\$120,147,060	\$33,212,027,509

*Exclusive of Class II Railroad Property.

Passaic County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingtondale Borough	\$ 482,728,210	113.36%	\$ 425,836,459	.....	\$ 1,037,516	\$ 426,873,975
Clifton City	1,211,663,300	23.28	5,204,739,261	.....	5,336,447	5,210,187,163
Haledon Borough	321,094,000	93.82	342,244,724	.....	9,769,550	352,014,274
Hawthorne Borough	1,370,221,300	104.83	1,309,587,403	.....	2,973,561	1,312,560,964
Little Falls Township	714,791,200	74.52	959,193,773	.....	9,558,141	968,751,914
North Haledon Borough	326,558,400	57.10	571,906,130	.....	683,801	572,589,931
Passaic City	271,886,100	20.64	1,317,277,816	.....	8,505,607	1,323,877,916
Paterson City	628,649,474	21.41	2,936,242,289	.....	7,762,581	2,944,343,082
Pompton Lakes Borough	720,621,770	100.32	718,323,136	.....	1,945,867	720,269,003
Prospect Park Borough	209,613,400	103.92	201,706,505	.....	577,258	202,283,763
Ringwood Borough	140,016,350	16.39	854,279,134	.....	586,181	854,865,315
Totowa Borough	1,181,162,600	100.16	1,179,275,759	.....	3,231,708	1,182,507,467
Wanaque Borough	573,559,020	108.22	529,993,550	.....	1,823,872	531,817,422
Wayne Township	1,343,655,700	28.80	4,665,471,181	.....	7,408,337	4,672,879,518
West Milford Township	1,449,561,600	88.08	1,645,732,970	.....	10,507,466	1,656,240,436
West Paterson Borough	401,843,780	44.49	903,222,702	.....	767,155	903,589,857
Totals	\$11,347,628,204	47.75%	\$23,765,032,592	\$544,390	\$70,475,028	\$23,836,052,010

*Exclusive of Class II Railroad Property.

Salem County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Township	\$ 83,557,000	65.70%	\$ 98,738,204	.....	\$ 761,100	\$ 97,499,304
Carneys Point Township	77,550,820	36.44	212,817,289	.....	689,971	213,507,280
Elmer Borough	14,584,900	33.27	43,777,878	.....	582,175	44,360,053
Elsinboro Township	24,814,800	80.32	40,806,898	.....	237,824	41,044,522
Lower Alloways Creek Twp.	42,003,890	34.32	122,388,957	.....	603,028	122,991,985
Mannington	58,806,900	71.44	79,516,937	.....	738,493	80,255,430
Oldmans Township	28,751,700	34.43	77,598,809	.....	290,579	77,989,388
Penna Grove Borough	36,773,600	53.40	68,864,419	.....	1,254,424	70,118,843
Pennaville Township	186,272,550	34.51	539,763,981	.....	1,705,939	541,469,920
Pilesgrove Township	98,358,850	72.15	136,322,453	.....	1,158,400	137,478,853
Pittsgrove Township	215,471,200	99.74	216,032,886	.....	2,263,554	218,296,440
Quinton Township	53,684,400	81.15	66,154,529	.....	2,783,871	68,938,400
Salem City	49,275,210	52.64	93,807,922	.....	1,755,540	95,363,462
Upper Pittsgrove Township	104,177,300	99.21	105,006,854	.....	1,548,727	106,555,581
Woodstown Borough	58,752,900	59.17	95,914,991	.....	830,992	96,745,983
Totals	\$1,108,613,420	55.46%	\$1,995,412,807	.....	\$17,202,617	\$2,012,815,424

*Exclusive of Class II Railroad Property.

Somerset County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Township	\$ 1,136,319,427	115.54%	\$ 983,485,743	.....	\$ 13,711,935	\$ 997,197,678
Bernards Township	2,342,522,333	104.70	2,237,366,125	.....	11,316,500	2,248,682,625
Bernardsville Borough	1,162,180,100	105.91	1,097,328,014	\$ 118,390	11,059,800	1,108,506,204
Bound Brook Borough	461,393,400	95.10	485,166,562	57,990	16,670,929	501,895,481
Branchburg Township	1,174,185,200	111.29	1,055,068,020	.....	6,013,765	1,061,081,785
Bridgewater Township	2,248,210,570	67.55	3,328,216,980	.....	8,238,477	3,336,455,457
Far Hills Borough	116,867,800	84.09	138,979,427	.....	318,355	139,297,782
Franklin Township	1,391,708,100	43.30	3,214,106,467	.....	13,186,683	3,227,293,150
Green Brook Township	202,848,750	42.16	481,140,299	.....	364,700	481,504,999
Hillsborough Township	1,004,844,850	53.79	1,868,088,585	.....	5,198,793	1,873,287,378
Manville Borough	271,394,505	48.64	557,965,676	.....	382,400	558,348,076
Millstone Borough	14,406,300	44.87	32,106,753	.....	15,951	32,122,704
Montgomery Township	869,333,200	79.76	1,089,936,309	.....	3,305,350	1,093,241,659
North Plainfield Borough	286,227,000	32.58	878,535,912	.....	742,528	879,278,440
Peapack-Gladstone Borough ..	600,389,635	112.18	535,202,028	.....	944,238	536,146,266
Raritan Borough	481,320,430	97.87	491,795,678	161,931	1,963,265	493,920,874
Rocky Hill Borough	30,239,550	53.25	56,787,887	.....	67,257	56,855,144
Somerville Borough	458,554,975	69.82	656,767,366	60,473	11,219,439	668,047,278
South Bound Brook Borough ..	72,141,500	39.70	181,716,625	.....	490,116	182,206,741
Warren Township	739,320,600	42.34	1,746,151,630	.....	2,170,077	1,748,321,707
Watchung Borough	402,639,150	43.03	935,717,290	.....	1,447,453	937,164,743
Totals	\$15,467,047,375	70.14%	\$22,051,629,376	\$398,784	\$108,828,011	\$22,160,856,171

*Exclusive of Class II Railroad Property.

Sussex County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Borough	\$ 12,944,040	30.79%	\$ 42,039,753	.....	\$ 65,477	\$ 42,105,230
Andover Township	162,098,940	50.07	323,740,643	.....	392,966	324,133,609
Branchville Borough	34,347,400	47.52	72,279,882	.....	68,748	72,348,828
Byram Township	298,609,200	59.83	496,087,561	.....	1,122,564	497,210,145
Frankford Township	154,412,377	41.21	374,896,377	.....	559,485	375,255,862
Franklin Borough	135,908,500	58.31	233,075,802	.....	581,851	233,657,453
Fredon Township	102,988,440	53.90	191,089,462	.....	303,955	191,373,417
Green Township	83,790,848	45.51	184,114,608	.....	305,528	184,420,334
Hamburg Borough	124,360,100	101.44	122,594,736	.....	187,863	122,782,399
Hampton Township	139,378,622	42.90	324,887,231	.....	426,152	325,313,383
Hardyston Township	185,970,325	51.54	322,022,381	.....	681,088	322,703,429
Hopatcong Borough	845,114,650	99.75	647,232,732	.....	2,168,830	849,399,562
Lafayette Township	82,348,550	51.20	160,831,152	.....	345,276	181,176,428
Montague Township	92,408,938	49.54	186,533,989	.....	398,886	186,930,855
Newton Town	153,687,210	48.06	333,687,412	.....	528,010	334,195,422
Odensburg Borough	138,368,325	123.41	112,929,524	.....	201,647	113,131,171
Sandyston Township	74,368,800	83.38	117,337,646	.....	368,583	117,706,209
Sparta Township	925,011,300	75.17	1,230,559,133	.....	1,824,491	1,232,183,624
Stanhope Borough	89,080,250	47.25	188,487,302	.....	356,803	188,843,905
Stillwater Township	109,408,780	41.70	262,371,175	.....	313,925	262,885,100
Sussex Borough	59,517,900	74.52	79,868,357	.....	267,743	80,136,100
Vernon Township	680,830,523	50.68	1,343,390,929	.....	3,488,526	1,348,879,455
Walpack Township	2,585,000	104.50	2,473,684	.....	103,580	2,577,264
Wantage Township	250,851,900	47.38	529,870,397	.....	5,761,538	535,431,933
Totals	\$4,917,557,518	60.65%	\$8,081,962,068	.....	\$20,818,951	\$8,102,580,917

*Exclusive of Class II Railroad Property

Union County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Township	\$ 804,108,100	52.11%	\$ 1,543,093,648	.....	\$ 1,767,999	\$ 1,544,861,547
Clark Township	710,552,600	60.16	1,181,104,721	.....	1,377,923	1,182,482,644
Cranford Township	1,886,685,700	104.81	1,800,081,767	\$ 313,896	14,579,019	1,814,974,682
Elizabeth City	943,887,600	29.63	3,185,513,331	38,715	9,874,525	3,195,426,571
Fanwood Borough	221,819,600	48.90	472,962,900	.....	448,400	473,411,300
Garwood Borough	180,513,800	59.39	303,946,119	.....	300,121	304,248,240
Hillside Township	315,718,300	31.94	988,473,075	.....	609,532	989,082,807
Kenilworth Borough	780,417,400	99.43	784,776,827	.....	921,202	785,697,829
Linden City	3,073,775,400	92.30	3,330,200,867	.....	13,285,827	3,343,486,694
Mountainside Borough	485,062,500	53.98	898,598,702	.....	1,010,882	899,807,384
New Providence Borough	718,599,500	81.85	1,181,842,361	.....	8,957,768	1,170,800,129
Plainfield City	386,818,700	28.17	1,477,335,499	255,979	8,530,927	1,488,122,405
Rahway City	1,511,191,100	105.29	1,435,265,552	.....	15,747,740	1,451,013,292
Roselle Borough	819,210,525	98.75	846,729,225	.....	10,703,192	857,432,417
Roselle Park Borough	301,788,700	49.12	814,390,876	.....	686,888	815,037,342
Scotch Plains Township	880,721,800	50.82	1,693,667,080	.....	1,857,545	1,895,524,805
Springfield Township	1,028,171,800	72.65	1,412,488,992	.....	2,150,558	1,414,837,548
Summit City	1,139,440,900	44.30	2,572,101,354	292,111	5,751,078	2,578,144,541
Union Township	1,024,937,600	29.25	3,504,060,171	.....	7,120,025	3,511,180,196
Westfield Town	1,768,669,300	68.22	2,870,898,973	.....	9,527,595	2,680,428,568
Winfield Township	1,391,700	18.77	8,298,748	.....	5,888	8,304,838
Totals	\$18,941,240,225	59.44%	\$31,865,828,388	\$900,701	\$115,194,108	\$31,981,921,177

*Exclusive of Class II Railroad Property

Warren County, 1989 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Township	\$ 305,406,550	110.84%	\$ 275,538,208	.....	\$ 1,773,917	\$ 277,312,125
Alpha Borough	47,371,945	45.00	105,270,989	.....	122,841	105,393,830
Belvidere Town	160,472,655	111.00	144,569,959	.....	691,208	145,261,167
Blairstown Township	271,654,446	65.16	416,903,692	.....	914,978	417,818,670
Franklin Township	202,820,443	120.94	167,537,988	.....	1,877,774	169,415,762
Frelinghuysen Township	126,765,300	99.41	127,517,854	.....	600,286	128,117,940
Greenwich Township	117,051,320	98.33	119,039,276	.....	684,847	119,724,123
Hackettstown Town	381,825,000	82.61	462,201,913	.....	5,618,092	467,820,005
Hardwick Township	41,935,420	44.71	93,794,274	.....	163,917	93,958,191
Harmony Township	219,736,493	107.95	203,553,954	.....	840,197	204,394,151
Hope Township	94,429,567	78.47	120,338,431	.....	528,063	120,866,494
Independence Township	252,931,090	105.40	239,972,571	.....	1,044,637	241,017,208
Knowlton Township	74,385,580	43.99	169,096,567	.....	391,881	169,488,448
Liberty Township	160,750,528	103.50	155,314,520	.....	409,708	155,724,228
Lopatcong Township	120,107,112	45.98	261,215,990	.....	639,156	261,855,146
Mansfield Township	258,069,110	75.62	341,270,973	.....	1,589,216	342,860,189
Oxford Township	104,125,001	124.61	83,560,710	.....	238,200	83,798,910
Pahaquarry Township	399,000	87.81	454,390	.....	99,792	554,182
Phillipsburg Town	210,997,190	40.60	519,697,512	.....	2,562,643	522,260,155
Pohatcong Township	222,884,494	111.86	199,342,476	.....	1,162,022	200,504,498
Washington Borough	293,328,550	98.77	296,981,421	.....	3,570,861	300,552,282
Washington Township	170,243,937	48.16	353,496,547	.....	950,652	354,447,199
White Township	328,419,760	108.45	302,830,576	.....	1,157,983	303,988,559
Totals	\$4,166,010,491	80.74%	\$5,159,500,591	\$27,632,871	\$5,187,133,462

*Exclusive of Class II Railroad Property.

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